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ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO

FOR THE MUNICIPAL YEAR 1982

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO

MAINE

FOR THE MUNICIPAL YEAR 1982

Hutchins Brothers, Thorndike, Maine

State Senator

SENATOR MELVIN A. SHUTE

Home Address: Box 115-A
School Street
Stockton Springs, Me. 04981
Home Telephone No. 567-3364

State Address: State House
Augusta, Me. 04333
Telephone No. 289-3601

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Representative to the Legislature

State Representative CAROL ALLEN

Home Address: RFD 1, Box 1980
Liberty, Me. 04949
Telephone 845-2704

Capitol Address
House of Representatives
State House, Augusta, Me. 04333
Station #2
Telephone 289-2866

Toll Free to Capitol, 1-800-452-4601
(Connected January thru June Only)

TOWN WARRANT

To Norman Rexford, a resident in the Town of Palermo, in the County of Waldo, in the State of Maine:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town, qualified by law to vote in town affairs, to meet on the 12th day of March, 1983, at ten o'clock in the forenoon at the Branch Mills Grange Hall, in said Town, to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To choose a Board of Selectmen for the ensuing year.

Art. 4. To choose a Board of five Assessors for the ensuing year.

Art. 5. To choose an Overseer of the Poor for three years.

Art. 6. To choose one member of the Superintending School Committee for the term of three years.

Art. 7. To see how many Road Commissioners the Town will elect for the ensuing year.

Art. 8. To elect one or more Road Commissioners for the ensuing year.

Art. 9. To see what method the Town will take to collect taxes for the ensuing year and act on same.

Art. 10. To elect a Tax Collector for the ensuing year.

Art. 11. To elect a Town Treasurer for the ensuing year.

Art. 12. To see if the Town will vote to elect a Budget Committee for the ensuing year.

Art. 13. To choose all other necessary Town Officers for the ensuing year.

Art. 14. To see if the Town will accept the sum of $500 from the Arthur Turner estate, the principal to be kept intact and the income to be used for the care of the Arthur Turner lot in the Hannan Cemetery.

Art. 15. To see if the Town will accept the sum of $200 from the Beatrice Bourassa estate, the principal to be kept intact and the income to be used for the care of the Bailey-Bourassa lot in the New Greeley Corner Cemetery.

Art. 16. To see if the Town will accept the sum of $300 from the Clarence N. Chalmers estate, the principal to be kept intact and the income to be used for the care of the Noah Barnes lot in the Smith Cemetery.

Art. 17. To see if the Town will accept the sum of $125.00 from Frank & Sylvia Willoughby, the principal to be kept intact and the income to be used for the care of the Willoughby lot in the New Greeley Corner Cemetery.

Art. 18. To see if the Town will accept the sum of $125.00 from Stephen & Donna Haskell, the principal to be kept intact and the income to be used for the care of the Haskell lot in the New Greeley Corner Cemetery.

Art. 19. To see if the Town will accept the sum of $50.00 from Joseph Larsen, the principal to be kept intact and the income to be used for the care of the Joseph Larsen lot in the Sand Hill Cemetery.

Art. 20. To see if the Town will authorize the Selectmen to accept all Cemetery Trust Funds that they may receive in 1983.

Art. 21. To see what sum of money the Town will raise raise and appropriate for Town Officers.

Recommend Raise $4,000.00
$2,471.00 Federal Revenue Sharing

Art. 22. To see what sum of money the Town will raise and appropriate for Town Charges.

Recommended $5,000.00

Art. 23. To see what sum of money the Town will raise and appropriate for the Palermo Volunteer Fire Department.

Recommended $1,000.00 Surplus

Art. 24. To see what sum of money the Town will raise and appropriate for insurance, heat, and lights for the Palermo Volunteer Fire Department.

Recommended $2,000.00 from Surplus

Art. 25. To see what sum of money the Town will raise and appropriate for Street Lights.

Recommended $550.00

Art. 26. To see what sum of money the Town will raise and appropriate for fire alarm systems.

Recommended $525.00

Art. 27. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Mental Health Clinic.

Recommended $608.00

Art. 28. To see what sum of money the Town will raise and appropriate for Colby-Bates-Bowdoin Public Television.

Recommended $100.00

Art. 29. To see what sum of money the Town will raise and appropriate for Snow Removal and Ice Control.

Recommended Excise Tax $22,000.00
Surplus $10,000.00
Raise 5,000.00

Art. 30. To see what sum of money the Town will raise and appropriate for Bush Control.

Recommended $500.00

Art. 31. To see if the Town wishes to carry forward at the Selectmen's discretion unexpended balances to the same accounts for the ensuing year.

Art. 32. To see if the Town will vote to charge interest on tax liens and, if so, how much.

Art. 33. To see what sum of money the Town will raise and appropriate for Town Roads and Bridges.

Recommended Raise $6,000.00
Excise $2,000.00
Federal Revenue $6,000.00

Art. 34. To see if the Town will vote to raise and appropriate a sum of money for a Town Dump for the taxpayers of Palermo.

Recommended $9,200.00

Art. 35. To see if the Town will raise and appropriate a sum of money for paving a portion of Town roads.

Recommended $10,000.00

Art. 36. To see if the Town will vote to instruct the Selectmen to sell any and all real estate acquired by tax liens and to give quit-claim deeds for same.

Real estate to be advertised and sold by sealed bids.

Art. 37. To see if the Town will vote to authorize the Selectmen to borrow money for the use of the Town upon the credit of the Town.

Art. 38. To see if the Town will raise and appropriate a sum of money to help support the Community Swimming Instruction Program.

Recommended $400.00

Art. 39. To see if the Town will authorize the Board of Selectmen to enter into agreements with other towns to provide a Solid Waste Disposal Site for the use of Town residents.

Art. 40. To see if the Town of Palermo will vote to raise and appropriate the sum of $200.00 for the Waldo County Committee for Social Action Transportation Program

Leave to Town

Art. 41. To see if the Town will raise and appropriate a sum of money as Palermo's share of operating cost of the North Kennebec Regional Planning Commission.

Not Recommended

Art. 42. To see if the Town will raise and appropriate $1,400.00 for the Windsor Volunteer Ambulance Corp.

Recommended

Art. 43. To see if the Town will vote to raise and appropriate $400.00 for the Liberty Volunteer Ambulance Service and that the Town honor the bills of those who cannot pay. We bill the patient a minimum of three times before going to the Town.

Leave to Town

Art. 44. To see if the Town will raise and appropriate $100 for the Palermo Senior Citizens Group.

Recommended

Art. 45. To see if the Town will raise and appropriate $260.00 for the Central Senior Citizens Association, Inc.

Leave to Town

Art. 46 To see what sum of money the Town will raise and appropriate for the Kno-Wal-Lin Community Health Service, Inc.

Not Recommended

Art. 47. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Humane Society.

Recommended $222.00

Art. 48. To see if the Town will authorize the Palermo Snowmobile Club to expend up to $400.00 for the maintenance, grooming, building and repair of snowmobile trails and bridges within the Town of Palermo which are available for the use of all taxpayers of the Town. These monies are a portion of the snowmobile registration fees returned to the Town by the State Treasurer. Expenditures will be itemized and turned over to the Town for payment during the municipal year.

Art. 49. To see if the Town will raise and appropriate a sum of money for the Community Alcohol Services.

Request $304.00
Not Recommended

Art. 50. To see if the Town will vote to charge interest on unpaid taxes after Dec. 15 retroactive to Nov. 1, if so, what rate of interest to charge.

Art. 51. To see what sum of money the Town will raise and appropriate for Town Poor.

Recommended $1,500.00

Art. 52. To see what sum of money the Town will raise and appropriate for Mid-Coast Health Association, Inc.

Not Recommended

Art. 53. To see what sum of money the Town will raise and appropriate for the Belfast Y.M.C.A.

Not Recommended

Art. 54. To see if the Town of Palermo will vote to raise and appropriate a sum not to exceed $50.00 to help defray the cost of Homemaker Services available to eligible residents of this Town from the Diocesan Human Relations Services.

Leave to the Town

Art. 55. To see if the Town will vote to amend the Shoreland Ordinance as follows:

Amend Section 1.4 by adding at the end thereof these two sentenances.

"However in all cases involving additions, alterations, repairs and new construction, whether they fall within the exemption cost limitation or not shall be reviewed by the Planning Board after application filed with it prior to start of such construction that it may have an opportunity to determine and rule whether or not the exemption applies.

Any violation of this section shall be subject to the same fines and enforcement actions as provided in Section 1.10."

The Registrar will be present at the polls during the voting hours for the purpose of registering new voters and revising the list of voters.

Dated February 14, 1983.

CLAIR S. BRADSTREET

HOWARD E. GLIDDEN

DENNIS KELLER

Selectmen of Palermo

ASSESSORS' REPORT

	Real	Personal	Total
Resident	$7,855,100	62,820	7,917,920
Non-Resident	4,078,200	84,950	4,163,150
	$11,933,300	147,770	12,081,070

Value of Land		$4,218,400.00
Value of Buildings		7,714,900.00
Value of Power Line		225,200.00
Value of Personal Property		147,770.00
Rate of Taxation $17.50 per $1,000.00		
Supplementary Tax	$1,021.32	

Amount of Tax Assessed in 1982

Town Officers	$ 3,500.00
Town Charge	4,400.00
Street Lights	500.00
Fire Alarm System	525.00
Kennebec Valley Mental Health	516.00
CBB - TV	100.00
Snow Removal and Ice	5,000.00
Bush Contral	500.00
Town Roads and Bridges	8,000.00
Town Dump	9,516.67
Road Paving	10,000.00
Swimming Program	400.00
Waldo County Bus Transportation	150.00
Windsor Vol. Amb. Corp.	1,400.00
Palermo Senior Citizens	100.00
Community Alcohol Service	100.00
Kennebec	312.00
General Assistance (Poor)	1,500.00
County Tax	17,888.00
Overlay	6,640.55
Schools	149,270.50

Federal Revenue Sharing

Town Officers	$3,000.00
Liability Insurance	617.00
Roads and Bridges	4,000.00

Surplus

Palermo Vol. Fire Dept.	1,000.00
Palermo Vol. Fire Dept. (Fire House)	2,000.00
Roads & Bridges	5,000.00

Excise Tax

Snow Removal	$20,000.00
Roads & Bridges	2,000.00

Exempt Property

Branch Mills Grange	$17,000.00
Greeley Corner Church	11,000.00
Palermo Christian Church	43,000.00
State of Maine	66,000.00
Smith Cemetery Assoc.	4,300.00
Palermo Vol. Fire Dept.	28,000.00

Veteran Exempt

Archer, Claude E.	$4,200.00
Banton, Walter C.	2,800.00
Brown, Donald F.	2,800.00
Conrad, Marion	2,800.00
Friedman, Evelyn	2,800.00
Gleason, Harold	2,800.00
Gurney, Reginald	2,800.00
Johnsrude, Carl	2,800.00
Leeman, Archie	2,800.00
Mathieson, James	2,800.00
Petsbury, Ralph	2,800.00
Priest, Mildred	2,800.00

Pottle, Norman	3,000.00
Redman, Viola	2,800.00
Severance, Mearl	2,800.00
Studley, George	2,800.00
Soul. Marion	2,800.00
Soul, Lawrence	2,800.00
Shorey, Geo. F.	2,800.00
Thibodeau, Robert E.	2,800.00

CLAIR S. BRADSTREET

HOWARD E. GLIDDEN

DENNIS KELLER

GEO. STUDLEY

GILES BRYER

Assessors of Palermo

SELECTMEN'S REPORT

Town Charge

Appropriated		$4,400.00
Income		7,737.46
		$12,137.46
Expended	9,235.68	
Balance	2,901.78	

Town Officers

Appropriated		$6,500.00
Expended	6,493.00	
Balance	7.00	

Street Lights

Appropriated		$500.00
Expended	534.63	
Overdraft		34.63

Fire Alarm

Appropriated		$525.00
Expended	542.97	
Overdraft		17.97

Fire Dept. Fuel & Insurance

Balance Forward		$ 205.04
Appropriated		2,000.00
Total		$2,205.04
Expended	2,195.37	
Balance	9.67	

CBB-TV

Balance Forward		$100.00
Appropriated		100.00
		200.00
Expended	200.00	

Liability Insurance

Appropriated		$617.00
Expended	617.00	

Kennebec Humane Society

Appropriated		$312.00
Expended	312.00	

Kennebec Valley Mental Health

Appropriated		$516.00
Expended	516.00	

Planning Board

Balance Forward		$608.79
Income		54.00
		$662.79
Expended	20.49	
Balance	642.30	

Windsor Ambulance

Appropriated		$1,400.00
Expended	1,400.00	

Waldo County Bus Transportation

Appropriated		$150.00
Expended	150.00	

Palermo Senior Citizens

Appropriated		$100.00
Expended	100.00	

Community Alcohol

Appropriated		$100.00
Expended	100.00	

Code Enforcement Officer

Balance Forward		$500.00

Civil Defense

Balance Forward		$200.00

Fire Department

Appropriated		$1,000.00
Expended	$1,000.00	

Forest Fires

Balance Forward		$303.50
Expended None		

Dump

Appropriated		$9,516.67
Expended	9,517.00	
Overdraft		.33

Dog Licenses

Balance Forward		$136.44
Income		188.00
Total		$324.44
Expended	$ 61.29	
Balance	263.15	

Snow Removal & Sanding

Appropriated:		
Excise tax		$20,000.00
Surplus		5,000.00
Raise		5,000.00
Lincoln County		500.00
State of Maine		4,283.00
State Aid		1,068.52
Block Grant		7,511.76
		$43,363.28
Expended	$44,200.55	
Overdraft		837.27

Roads & Bridges

Appropriated:		
Raise		$ 8,000.00
Federal Revenue		4,000.00
Excise Tax		2,000.00
Income		117.60
Total		$14,117.60
Expended	$13,810.13	
Balance	307.47	

Block Grant (State of Maine)

Income		$9,253.76
Expended, Paving	$1,742.00	
To Snow Account	7,511.76	

State Aid

Balance Forward		$5,332.00
Expended, Payroll	$4,263.48	
Snow	1,068.52	

Bushes Control

Appropriated		500.00
Expended	0	

Paving Roads

Appropriated		$10,000.00
Expended	$10,000.00	

Grader

Income		$3,645.60
Expended	$5,942.99	

General Assistance (Poor)

Balance Forward		$ 797.48
Appropriated		1,500.00
Total		$2,297.48
Expended	$833.64	
Balance	1,463.84	

School

Balance Forward		$ 72,629.80
Appropriated		149,270.50
State of Maine		159,419.46
Other income		23,218.16
		404,537.92
Expended	$326,385.22	
Balance	78,152.70	

School Energy

Balance Forward		$5,914.00
Expended	0	

Swimming Program

Appropriated		400.00
Expended	$400.00	

Cemeteries Trust Funds

Income		$1,163.00
Expended	$1,163.00	

Cemeteries, Town

Balance Forward		$79.46
Expended	$12.33	
Balance	67.13	

Temp. Loan

Bank of Maine		$50,000.00
Expended	$50,000.00	

County Tax

Appropriated		17,888.00
Expended	$17,888.00	

Federal Revenue Sharing

Balance Forward		$ 3,617.00
Income		6,471.00
		$10,088.00
Expended	$7,617.00	
Balance	2,471.00	

State Revenue Sharing

Income		$8,996.76
Expended	$8,900.00	

Overlay

Appropriated		$6,640.55

CLAIR S. BRADSTREET
HOWARD E. GLIDDEN
DENNIS KELLER
Selectmen of Palermo

Town Charge Details

Archer, Claude K.	$ 255.00
Auditor	250.00
Bradstreet, Clair	200.00
Banton, Walter C.	300.00
Collector's & Treasurer's Cost	679.86
Bonds	84.00
Maine Municipal Association	571.70
Social Security	1,531.17
Telephone	129.05
Glidden, Howard E.	100.00
Keller, Dennis	100.00
Interest	2,062.81
Insurance	1,753.00
Town Reports	567.96
Clerk's Cost	89.66
Miscellaneous	264.98
Office Supplies	296.49

Town Officers

Selectmen	
Clair S. Bradstreet	750.00
Howard E. Glidden	400.00
Dennis Keller	400.00
Assessors	
Clair S. Bradstreet	680.00
Howard E. Glidden	320.00
Dennis Keller	320.00
Geo. Studley	240.00
Giles Bryer	320.00
Overseers of Poor	
Clair S. Bradstreet	60.00
Howard E. Glidden	50.00
Tax Collector & Treasurer	
Walter C. Banton	1,900.00

Town Clerk	
Virginia Dowe	500.00
Fire Chief	
Dean Willoughby	50.00
Moderator	
Frank Lee	40.00
Registrar of Voters	
Edna Hannan	69.00
Election Officials	
Beverly Archer	81.00
Winola Studley	81.00
Pauline Glidden	81.00
Karen Keller	81.00
Charles Pierce	5.00
Chip Bradstreet	5.00
David Parkman	5.00
Howard E. Glidden	5.00
Clair S. Bradstreet	50.00

Roads & Bridges Details

Stephen Childs	$6,302.10
Aaron Dyer	16.40
Carl Johnsrude	16.40
Stanley Foster	25.00
James Matherson	1,033.00
Mollisons	595.13
W. H. Shurtleff	1,811.20
Fred Stowe	36.90
Bernard Saban	25.00
Hattie Haskell	137.20
Theda Crommette	212.20
Kempton Tobey	96.25
Town of Palermo	3,200.00

Snow Details

Bryant Steel Works	$875.04
Stephen Childs	9,651.24
Colin Dyer	85.25
Gary Dyer	110.00
Avery Glidden	18.45
M. H. Glidden	1,032.50
Frances Haskell	483.20
Dusty Haskell	6,981.25
Hattie Haskell	641.10
Carl Johnsrude	24.60
Dennis McKinney	654.50
Todd Nelson	575.90
Royce Nelson	15,397.35
Elwood Tobey	541.00
Kempton Tobey	3,461.58
Gerald Pottle	775.00
W. H. Shurtleff Co.	2,892.59

Grader Details

Repairs	$2,315.27
Fuel & Oil	2,484.72
Labor	783.00
Insurance	360.00

State Aid Details

Stephen Childs	$2,541.21
Theda Crommett	159.60
Frances Haskell	543.60
James Matherson	288.75
Town of Palermo	265.00
Mollison's (Culverts)	465.32

TREASURER'S REPORT

BALANCE FORWARD		$78,669.10
Received from:		
Use of Grader: Richard Dyer	$ 94.60	
Bill Haskell	30.00	
William Cross	25.00	
Frontier Village	31.00	
Town of Palermo	3,465.00	
Robt. Temple, culvert	79.80	
Tax Maps	6.00	
Pistol Permits	16.00	
Virginia Dowe, dog license fees	188.00	
Cemetery Trust Account	1,163.00	
Palermo School Lunch	6,152.26	
Planning Board, App. fees	54.00	
Palermo School Fund, FICA	1,293.53	
Town of Chelsea, 94-142 funds	5,678.04	
Lincoln County, Gore Road	500.00	
Brian Smith, Phone	6.40	
Bank of Maine, loans	50,000.00	
Bank of Maine, stop paym't of check	10.00	
Bank of Maine, interest rebate	22.36	
		68,814.99
U. S. Treas., Revenue Sharing	6,471.00	
STATE OF MAINE:		
Revenue Sharing	8,996.76	
School Subsidies	159,419.46	
ESEA, Title 1	2,048.00	
ECIA	660.00	
Highway, State Aid	37.80	
Veterans Tax Reimb., '81	47.22	
Veterans Tax Reimb., '82	134.57	
Tree Growth, '81	27.70	

Snowmobile Refund	918.00	
Winter Roads	4,283.00	
Aircraft Ex. Tax Reimb.	36.73	
Road Assistance	9,253.76	
Leeway	8,678.46	
Inventory Tax Reimb.	1,225.62	
		202,238.08
Withholding Tax	10,581.60	
State Withholding Tax	1,542.05	
Social Security	1,531.46	
		13,655.11

Received from Tax Liens, Costs and Interest:

Paul Cowing, 80	$ 145.99
Debbie Studley, 80	104.42
Christopher O'Leary, 80	99.41
Donald Hines, 79	90.37
Donald Hines, 80 (Partial)	109.63
Norman Leeman, 79	696.89
Norman Leeman, 80	868.31
Ralph Aubuchon, 80	253.69
Harold Christiansen, 80	125.56
Donald Hines, 80	147.67
Robert Tero, 80	215.08
Mahlon S. Glidden, 81	549.86
Paul Cowing, 81 (Partial)	240.00
Gary Hamilton, 81	104.55
Bradley Leeman, 80	112.41
J. Sacco Heirs, 79	104.07
J. Sacco, Heirs, 81	87.35
Paul Cowing, 81	42.23
Bradley Leeman, 81 (Partial)	315.00
Jeffery Ward, 81	190.28
Dusty Haskell, 81	186.03
Larry Conley, 81	698.62

Maxine Reinhardt, 80	107.69	
Maxine Reinhardt, 81 (Partial)	32.31	
Robert Denis, 80	741.12	
Harry Studley, 80	4,010.54	
Mahlon H. Glidden, 80	391.91	
Mahlon H. & Mahlon S. Glidden, 80	172.55	
Richard & Wm. O'Donnell, 80	193.78	
Mearl Severance, 80	231.75	
Dorothy Brewster, 80	67.17	
Wayne Turner, 80	79.84	
Harry Marriner, 80	507.75	
		$12,023.83

Received from Walter C. Banton, Tax Collector:

1980 Tax	$ 78.10	
1981 Tax	19,183.73	
1982 Tax	185,453.49	
1982 Excise Tax	29,311.57	
1982 Tax Interest	1,045.75	
		235,072.64
Total Receipts		$610,473.75
Paid Selectmen's Warrants		524,425.23
		86,048.52
Less Bank Charges		75.35
Balance on hand and in Bank of Me.		$85,973.17

Respectfully submitted,

WALTER C. BANTON, Treas.

Report of Cemetery Funds

Old Balance	New Accts.	Earned	W'drawn	Balance
21,859.58	*800.00	6,522.41	1,163.00	28,018.99

*New Accounts:

Joseph Larsen, Sand Hill Cemetery	$ 50.00
Edith & Arthur Turner, Hannan Cemetery	500.00
Stephen & Donna Haskell, New Greeley Cem.	125.00
Frank & Sylvia Willoughby, Ney Greeley Cem.	125.00

Care of Cemeteries

Clair Bradstreet	$ 8.00	
Dinsmores Store	17.94	
Tobeys General Store	5.89	
Rena Carey	12.00	
Bruce Potter	680.67	
Todd Potter	276.50	
George Studley	110.00	
Dewey Saban	52.00	
	$1,163.00	
Cemeteries Trust:		
Expended		$1,163.00

WALTER C. BANTON

Treasurer

Unpaid Liens

1977	
Lawrence Hamm	$ 1.55
1978	
Lawrence Hamm	2.49
Cassius York	1.66
1981	
Dorothy Brewster	37.84
Grace Bronn	154.20
Robt. Bruso	94.60
Robert Denis	550.40
Carl B. Erickson	189.20
Mahlon H. Glidden	309.60
Mahlon H. & Mahlon S. Glidden	380.13
Phyllis Griffin Heirs	464.40
W. & Mary Lamb	493.37
Harry Marriner	400.76
Harold Mehuren	101.47
Richard & Wm. O'Donnell	154.80
Maxine Reinhardt	36.49
Harry Studley	1,776.76
Archie Taylor	51.60
Warren Towle Heirs	345.73
Wayne Turner	51.60

WALTER C. BANTON

Treasurer

TAX COLLECTOR'S REPORT

1974 & 1975 Tax Abated			$ 173.31
1978	Beverly Haskell, uncollected tax		49.80
	M. H. Glidden, uncollected tax		11.62
1979	Bradley Leeman, uncollected tax		7.00
1980	M. H. Glidden, uncollected tax		25.44
1980	Collected during 1982	$ 78.10	
1971	Uncollected Tax		26,498.92*
	Collected during 1982	$19,183.73	
	To Liens	7,283.99	
	Uncollected Balance:		
	M. H. Glidden	26.20	
	Steve Taylor, Jr.	5.00	
		$26,498.92*	
1982	Commitment		$211,418.72
	Supplemental Tax		1,021.32
	Tax Adjustment		35.65
			$212,475.69**
1982	Collected Taxes	$185,453.49	
	Abated Tax	3.50	
	Uncollected Taxes	27,018.70	
		$212,475.69**	

1982 Uncollected Resident Tax

Arlene Banks	$ 392.00
Baschkopf, Bunker & Alsop	283.50
Mary Berrier	245.00
Steven Bourey	61.25
Grace Bronn	262.50
Robert Bruso	96.25
Raymond Carey	190.75
Herbert Carmichael	402.50
Douglas Chadwick	684.25

Harold Christiansen	192.50
Kevin Coffin	192.50
Larry Conley	652.75
Paul Cowing	479.50
Herman Davis	362.25
Deer Hill Farms, Inc.	168.00
Mark Katz	16.60
Robert Denis	507.50
James Doherty	80.00
Colin Dyer	395.50
Royce Dyer	710.75
William Davis	157.50
Stanley Foster	1,172.20
David Fuller	277.40
Gary Gagnon	350.00
Gardiner Savings Institution	630.00
Mahlon H. & Mahlon S. Glidden	395.50
Mahlon S. Glidden	539.00
Mahlon H. Glidden	325.50
Steven Gray	140.00
Phyllis Griffin Heirs	525.00
M. H. Glidden, Inc.	27.25
Virgil Hannan	603.75
Dusty Haskell	270.06
Donald Hines	218.75
James Keller	98.25
William Lamb	537.25
Lamey, Cochran & Clark	556.50
Minnie & Dennis Langis	364.00
Bradlay Leeman	355.25
Gary Leeman	290.50
Harry Marriner	407.75
Dale McGee	111.75
Harold Mehuren	112.00
Patricia Nason	105.00
Wm. & Richard O'Donnell	157.50
Patrick Parsons	537.25
John Potter III	227.50

Ramona Potter	200.00
R. A. Dyer, Inc.	250.00
Carroll Brann	455.00
Mearl Severance	176.40
Richard Shaw	402.50
Frederick Soule	68.00
Frederick Stowe	288.23
Harry Studley	1,686.40
Eric Taylor	199.50
Steve Taylor, Jr.	178.26
Steve Taylor, Sr.	54.25
Warren Towle Heirs	509.25
	$20,336.04

1982 Uncollected Non-Resident Taxes

Ralph Aubuchon	$210.00
William Cullivan	200.00
Kenneth Curtin	350.00
Ella Curtis	178.50
Parker Curtis	17.50
Thomas Dullahan	527.63
Edward DiGiovanni	140.00
Gerald Ellis	201.25
Carl Erickson	192.50
Robert Fennell III	70.00
Carroll Flagg	350.00
David Goldberg	70.00
Esther Handley	192.50
Merton Hickey	525.00
James Kennard	35.00
Douglas Kerwin	122.50
Barbara Laverdiere	253.75
Kevin Leary	87.50
Robert Levinson	973.53
Thomas Luchka	152.25

Stephen Madaio	87.75
Francis Magrath	350.00
Christopher O'Leary	80.50
Henry Peavey	70.00
Maxine Reinhardt	70.00
Eleanor Richardson	273.75
John Shaw	70.00
Bernard Sheplin	136.50
James Sukeforth	61.25
Wayne Turner	52.50
Judith Ann Sharp	70.00
Jeffery Ward	168.00
Allen Warren	19.25
Theodore Warren	323.75
	$6,682.66

1982 Excise tax coll. and paid Town Treas. $29,311.57

Excise Tax Receipts on File $29,311.57

1982 Tax Interest paid Town Tresurer 1,045.75

Respectfully submitted,

WALTER C. BANTON

Tax Collector

REPORT OF TOWN CLERK

To January 1, 1983

VITAL STATISTICS RECORDED

11 Marriages 12 Births 5 Deaths 10 Burials

Date of Death	Name of Deceased	Age	Place of Burial	Place of Death
Jan. 6, 1982	Everett F. MacDonald	75	Palermo	Palermo
March 24, 1982	Guy M. Hannan	90	Palermo	Togus, Me.
About March 29, 1982	Beatrice B. Bourassa	71	Palermo	Palermo
April 3, 1982	Lawrence M. Glidden	61	Bangor, Me.	Togus, Me.
April 14, 1982	Alice E. Saban	78	Palermo	Danforth, Me.
Feb. 28, 1982	Margaret D. Mehuren	47	Palermo	Waterville, Me.
Dec. 24, 1981	Charles Tobey	78	Palermo	Lewiston, Me.
April 29, 1982	Cecile Nelson		Palermo	Newton, Mass.
April 17, 1982	Henry Pinkham	82	Palermo	Augusta, Me.
August 14, 1982	Alice F. Brown	56	Palermo	Augusta, Me.
August, 12, 1982	Sheldon E. Day	61	Palermo	Los Angeles, Calif.
Oct. 18, 1982	Errol F. Downer, Sr.	78	Palermo	Gardiner, Me.
Nov. 24, 1982	Louise Taylor	72	Bangor, Me.	Waterville, Me.
Nov. 11, 1982	Helen P. Cross	56	Saco, Me.	Augusta, Me.
Nov. 23, 1982	Lyda Dyer	91	Palermo	Orland, Me.

Dogs Licensed in 1982

79 Males 25 Females 73 Spayed Females
21 Neutered Males

Paid Palermo Tax Collector		$188.00
73 Spayed Females @ $2.00	$146.00	
21 Neutered Males @ $2.00	42.00	
Acct. Bal	$188.00	

Paid State of Me., Div. of Animal Welfare		$572.00
79 Males @ $5.50	$434.50	
25 Females @ $5.50	137.50	
Acct. Bal.	$572.00	

Paid Norman Rexford $156.00 notifying delinquent dog owners: 39 dogs @ $4.00 $156.00. Acct. Balanced.

VIRGINIA W. DOWE
Certified Town Clerk of Palermo

REPORT OF FIRE DEPARTMENT

During the year of 1982 the Palermo Vol. Fire Dept. answered 15 calls. These were: 3 building, 10 chimney and 1 woods and 1 electrical fire.

We have purchased a new portable pump and some protective clothing for the firemen this year which was needed very badly.

Due to the increase in burning wood for heat we urge you to check your chimney often and have it cleaned as needed.

We invite your inspection of the equipment and attendance at our meetings which are held on the first Wednesday of each month, at 8 p. m. at the firehouse.

DEAN WILLOUGHBY, Chief

ELDEN GLIDDEN, Pres.

REPORT OF THE PALERMO PLANNING BOARD

The Palermo Planning Board held regular monthly meetings and special meetings to act upon permits as required by the Shoreland Zoning Ordinance, for the following: 5 houses, 5 garages, 4 mobile homes, 1 Sauna, 1 Greenhouse, 2 camps, 2 cottages, 1 deck on a cottage located on the shore of Sheepscot Lake, 4 interior alterations and 1 store converted into a dwelling.

Compliance with the law by the townspeople has been good.

Respectfully submitted,

MADELEINE B. HASKELL, Sec.
Palermo Planning Board

PALERMO YOUTH ACTIVITIES

To the Citizens of Palermo:

The directors and officers of the Palermo Youth Activities, Inc. wish to express their thanks for your help in making the ballfield a success.

The field will be ready for use this spring. The school softball and baseball teams will have priority use of the field for their activities.

We are planning to have another auction this summer, to help raise money to maintain the field. Anyone having anything they wish to donate, please call 993-2222 or 993-2442.

Anyone is welcome to join the P.Y.A. Thanks for your support.

Pres. LEE JACKSON

Vice Pres. GARY ROBINSON

Treas. ROBERT POTTER

Sec. ELEANOR DAVIS

GENERAL ASSISTANCE ORDINANCE

(Work for Welfare)

An otherwise eligible person capable of working may be required to perform work for the Town of Palermo as a condition of receiving general assistance. This work will be subject to the following provisions:

a) No person shall, as a condition of general assistance eligibility, be required to do any amount of work that exceeds the value of the net general assistance that the person would otherwise receive under municipal general assistance standards. Any person performing work under this subsection shall be provided with net general assistance the value of which is earned at a rate of at least the state's minimum wage.

b) In no case shall eligible persons performing work under this subsection replace regular municipal employees.

c) In no case shall work performed under this subsection interfere with an eligible person's:

1) existing employment;
2) ability to follow up on a bonafide job offer; or
3) attendance at an interview for possible employment.

d) In no case shall eligible persons be required to perform work beyond his/her capabilities. However when an illness or disability is claimed, an eligible person may be required as a condition for receiving assistance to present a doctor's statement detailing the extent of the disability or illness.

e) In no case shall an eligible person with an immediate need be required to perform work under this subsection prior to receiving general assistance. The administrator shall meet immediate needs upon receiving written assurance from the eligible person that he/she is willing to work for the assistance received. Work shall be performed prior to receiving general assistance when the payment for such work can be provided in time to meet an eligible persons needs.

f) Expenses related to work performed under this subsection by an eligible person shall be considered in determining the amount of net general assistance to be provided to the person.

g) An otherwise eligible person who refuses a suitable job offer under this subsection without just cause shall be ineligible for general assistance for a period of up to 60 days. This person may become eligible during this period of time if he/she becomes employed. The administrator shall consider refusal of a suitable job offer to include:

1) Not showing up for work.
2) Leaving work without notification before time completed.
3) Below average work performance. The supervisor shall document work performance by indicating the nature of the work to be completed, the average time required for such work and the time the eligible person requires for performing such work.

h) In no case shall an eligible person be required to work for more than 40 hours per week. An eligible person who has full or part-time employment shall be exempt from the work requirement to the extent that the work requirement in combination with his/her regular employment exceeds 40 hours per week.

i) Failure of an otherwise eligible person to accept a suitable job offer under this subsection shall not affect the general assistance eligibility of any member of the person's household who is not capable of working, including at least:

1) a dependent minor child;
2) an elderly, ill or disabled person; and
3) a person whose presence is required in order to provide care for any child under the age of 6 years or for any ill or disabled member of the household.

j) In administering the work requirement the administrator will provide that:

1) General assistance for work performed by an eligible person shall be itemized separately in reports to the Commissioner of Human Services and included in the reimbursable net general assistance costs (see 22 MRSA 4499) Uniform forms for record-keeping shall be prepared by the administrator.

2) Eligible persons assigned to a work program will sign a work order that has been read to them so that they will understand the conditions of their general assistance. The work order shall detail the amount of time eligible persons need to work to meet their needs and the type of work that they are being requested to perform.

Given under our hands the 14th day of February, 1983.

CLAIR S. BRADSTREET

HOWARD E. GLIDDEN

DENNIS KELLER

Municipal Officers of Palermo

WALKER FUND

UNITED STATES TRUST COMPANY OF NEW YORK

45 Wall Street
New York, N. Y. 10005

Town of Palermo
Board of Selectmen
Palermo, Maine 04354

Trust Under Deed Madge H. Walker

Gentlemen:

The benefits provided under Madge Walker's deed consist of free medical care at Waldo County General Hospital and Thayer Hospital in Belfast and Waterville, respectively, as well as scholarship aid at the University of Maine.

Enclosed are memoranda outlining the payments made to these institutions from the trust representing reimbursement for funds expended during the year ended May 31, 1982. Each report also itemizes the number of residents aided in the specified towns.

Sincerely yours,

ANNE L. SMITH
Financial Officer

Trust Under Deed Madge H. Walker

Payments to Mid-Maine Medical Center in Waterville, representing reimbursement of funds expended during the period from June 1, 1981 to May 31, 1982 total of $18,623.92.

Outlined below is a breakdown of expenditures for each town, as specified in the deed.

Town	Number of Recipients	Amounts
Appleton	None	None
Liberty	13	$6,689.26
Montville	None	None
Palermo	12	5,143.80
Searsmont	1	61.92
Washington	1	630.85
	27	$12,525.83

Payments made for fiscal year ended May 31, 1982		Report from Hospital on payments received up to May 31, 1982	
Sept. 1	$ 2,500.00	June 1,	$5,025.83
Dec. 1	2,500.00	Sept. 1	2,500.00
March 1	2,500.00	Dec. 1	2,500.00
June	11,123.92	March 1	2,500.00
	$18,623.92		$12,525.83

NOTE: Last payment for fiscal year arrived after May 31, 1982.

September 3, 1982

Trust Under Deed Madge H. Walker

Payments to Waldo County General Hospital in Belfast representing reimbursement of funds expended during the period from June 1, 1981 to May 31, 1982 total of $18,623.92.

Outlined below is a breakdown of expenditures for each town, as specified in the deed.

Town	Number of Recipients	Amounts
Appleton	10	$2,597.27
Liberty	58	1,691.33
Montville	26	4,496.86
Palermo	6	158.70
Searsmont	45	3,813.69
Washington	1	621.95
	146	$13,397.80
Less: Balance on hand June 1, 1981	455.50	455.50
		12,924.30
Plus: Cemetery Care	125.00	
Balance on hand May 31, 1982	45.01	170.01
		$13,094.31

Payments made for fiscal year ended May 31, 1982		Report from Hospital on payments received up to May 31, 1982	
Sept. 1	$ 2,500.00	June 1	$5,025.83
Dec. 1	2,500.00	Sept. 1	2,500.00
March 1	2,500.00	Dec.	2,500.00
June	11,123.92	March 1,	2,500.00
	$18,623.92		$12,525.83

NOTE: Last payment for fiscal year arrived after May 31, 1982.

September 3, 1982

Trust Under Deed Madge H. Walker

Payments to University of Maine at Orono representing reimbursement of funds expended during the period from June 1, 1981 to May 31, 1982 total of $37,247.85.

Outlined below is a breakdown of expenditures for each town, as specified in the deed.

Town	Number of Recipients	Amounts
Appleton	9	$11,300.00
Liberty	7	11,350.00
Montville	1	1,250.00
Palermo	2	2,450.00
Searsmont	3	2,547.00
Washington	8	8,350.00
	30	$37,247.00
Plus: Bal. on hand May 31, 1982	$ .86	.86
		$37,247.86

Waldo County Hospital and Thayer Hospital each received $18,623.92 for the same fiscal period.

September 3, 1982

REPORT OF THE SUPERINTENDENT OF SCHOOLS

UNION #51

To the Citizens of Palermo:

It is with pleasure that I submit my Annual Report as Superintendent of Schools.

During school year 1981-82 a decision was made by the school committee to provide released-time for the principalship position. It was also decided to seek an individual whose career objective was toward administration. Ultimately, Brian Smith was hired to be principal and to teach part time. Mr. Smith is a graduate of the University of Maine and has completed work toward his masters degree in school administration.

In the several months since the 1982-83 school year began there have been many changes in organization and curriculum. The most important change was the decision to extend the teaching hours of Ms. Philbrook to permit the large grade 1-2 class to be divided into two separate classrooms. Also of significance is the addition of a part time music position to the school program.

Palermo, along with the other schools in Union 51, has continued to contribute to and participate in several important improvement activities. Of most importance is the implimentation of a uniform curriculum in all grades K-8 and the development of a testing program to monitor student progress and the curriculum itself. Additionally, the school staff has participated in a greatly improved in-service program which is now functioning on an on-going basis in the Union. Unionwide student enrichment activities in music, mathematics league,

science fair and public speaking continue to develop nicely. Currently, the issue of transition to high school and the inter-relationship between our schools and the various receiving high schools is being examined.

On behalf of the Union staff, I wish to express my thanks and appreciation to the School Committee, Selectmen, staff and townspeople for their continued fine cooperation.

Respectfully submitted,

NELSON E. WALLS
Superintendent of Schools

Palermo School Staff
October 1, 1982

NAME	POSITION	SALARY
James Brian Smith	Principal	5,183 yearly
	Teacher - Gr. 7|8 (science|Reading)	9,817 yearly
Kathy-an J. Benner	Teacher-Music (part-time)	1,500 yearly
William J. Curran, IV	Speech Therapist (part-time)	2,855 yearly
Betty T. Glidden	Teacher - Gr. 1 & 2 Gr. 7 & 8 (social Studies)	14,025 yearly
Rebecca Sue Harriman	Teacher - Gr. 6, 7 & 8 (Math|Language Arts)	10,275 yearly
Pamela A. Jenkins	Teacher - Special Education (part-time)	6,930 yearly
Mark W. Messer	Teacher - Gr. 4 & 5	10,275 yearly
Marcia E. Philbrook	Teacher - Kindergarten, Gr. 1 & 2	8,839 yearly
Marjorie J. Robbins	Teacher - Gr. 2, 3, 4	14,025 yearly
Donna Bradstreet	Chapter II Aide (part-time)	3.35 hourly
Betsynell H. Esancy	Chapter I Aide - Special Ed.	3.86 hourly
Howard E. Glidden	Bus Driver	4,405 yearly
Barbara M. Jackson	Cook	5,003 yearly
	Bookkeeper	399 yearly
Walter Scott Travis	Custodian	3.75 hourly
Brenda Dyer	Secretary-Cafeteia Worker	3.94 hourly
Stella Dyer	Contracted Bus Driver	12,200 yearly
Beverly Tobey	Contracted Bus Driver	16,843.92 yearly

Palermo School Enrollment

October 1, 1982

Elementary Grade		Secondary School	
K	10	Cony High School	2
1	21	Erskine Academy	69
2	13	Oak Grove-Coburn	1
3	13	Waterville High	2
4	15		
5	18	Baxter School Falmouth	1
6	10		
7	15	Total	75
8	28		
SAD #11			
Pray Street	1		
SAD #16			
Maria Clark	1		
Total	145	GRAND TOTAL	220

AUDITOR'S REPORT

To the Board of Selectmen of the
Town of Palermo

In my opinion, the accompanying financial statements of the various funds and account groups present fairly the financial position of the Town at December 31, 1982, and the results of its operations for the year then ended, in conformity with consistently applied acounting principles common to communities of this size.

My examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

HENRY T. LORD
Public Accountant
February 2, 1983

BALANCE SHEET

Year Ended December 31	1982	1981
ASSETS		
GENERAL FUND		
Cash	$83,502.17	$75,062.10
Uncollected taxes	27,143.76	26,845.93
Unredeemed tax liens	6,154.68	7,000.56
TRUST FUNDS		
Certificate of deposit	18,000.00	17,035.00
Savings accounts	10,018.99	4,824.58
Cash	2,471.00	3,617.00
Accrued interest		3,676.19
TOTAL	147,290.60	138,061.36

LIABILITIES

GENERAL FUND		
Accounts payable		$ 1,133.35
Unexpended balances	88,006.62	86,806.51
Unappropriated surplus	28,793.99	20,968.73
TRUST FUNDS		
Revenue Sharing Funds	2,471.00	3,617.00
Cemetery Funds, Restricted bal.	19,835.00	19,035.00
Unexpended income	8,183.99	6,500.77
TOTAL	147,290.60	138,061.36

UNAPPROPRIATED SURPLUS

Year Ended December 31, 1982

Balance at beginning of year		$20,968.73
Increase		
Unapplied excise taxes	$7,311.57	
Supplemental taxes	1,021.32	
State tax relief	96.76	
Available funds exceeded expenses	6,678.88	
Interest on liens	943.24	
		16,051.77
		37,020.50
Decrease		
Appropriations	8,000.00	
Abatements and adjustments	226.51	
		8,226.51
Balance at end of year		28,793.99

DEPARTMENTAL OPERATIONS

Year Ended December 31, 1982

	Total Funds Available	Expenditures	Balances to Surplus	Balances Unexpd.
Administration				
Town Officers	$ 6,500.00	$6,493.00	$ 7.00	$
Town Charges	12,137.46	9,235.68	2,901.78	
Code Enforcement	500.00			500.00
Planning Board	662.79	20.49		642.30
Liability Insurance	617.00	617.00		
Public Safety				
Fire Department				
Operation	1,000.00	1,000.00		
Fuel & Lights	2,205.04	2,195.37	9.67	
Fire Alarm	525.00	542.97	(17.97)	
Forest Fires	303.50			303.50
Street Lights	500.00	534.63	(34.63)	
Civil Defense	200.00			200.00
Human Services				
Ambulance Service	1,400.00	1,400.00		
Mental Health	516.00	516.00		
Alcohol Abuse	100.00	100.00		
Dump	9,516.67	9,517.00	(0.33)	
Welfare	2,297.48	833.64		1,463.84
Senior Citizens	150.00	150.00		
Bus Transportation	100.00	100.00		
Highways				
Roads & Bridges	14,117.60	13,810.13	307.47	
Winter Roads	43,363.28	44,200.55	(837.27)	
State Aid	5,332.00	4,263.48		
To Snow Account	(1,068.52)			
Block Grant	9,253.76	1,742.00		
To Snow Account	(7,511.76)			
Paving Roads	10,000.00	10,000.00		
Brush Control	500.00			500.00
Grader Account	3,645.60	5,942.99	(2,297.39)	
Education				
School Budget	404,537.92	326,385.22		78,152.70
Energy Program	5,914.00			5,914.00
Unclassified				
Cemeteries	1,242.46	1,175.33		67.13
County Tax	17,888.00	17,888.00		
Overlay	6,640.55		6,640.55	

Swimming Program	400.00	400.00		
Public TV	200.00	200.00		
Humane Society	312.00	312.00		
Dog Licenses	324.44	61.29		263.15
Total	554,322.27	459,636.77	6,678.88	88,006.62

TRUST FUNDS - Year Ended December 31, 1982

Federal Revenue Sharing

Balance at beginning of year	$3,617.00
Entitlement payments	6,471.00
Amount available	10,088.00
Transfer to general fund	7,617.00
Balance at end of year	2,471.00

Cemetery Funds

Balance at beginning of year	$25,535.77
New accounts	800.00
Amount earned on investments	2,846.22
	29,181.99
Transfer to general fund	1,163.00
Balance at end of year	28,018.99

CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 1982

Cash balance at beginning of year		$ 78,679.10
Treasurer's Receipts		531,804.65
		610,483.75
Treasurer's Warrants		524,510.58
Cash balance at end of year		85,973.17
General fund	$83,502.17	
Revenue sharing fund	2,471.00	
	85,973.17	
Bank balance at December 31, 1982		$84,479.53
Cash on hand deposited 1/19/83		7,115.39
		91,594.92
Checks outstanding		5,621.75
Reconciled cash balance		85,973.17

ANNUAL REPORT

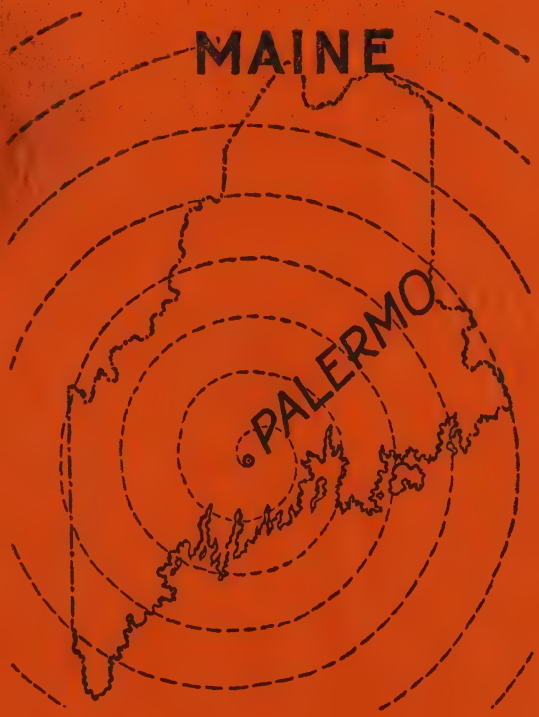
OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO

MAINE



FOR THE MUNICIPAL YEAR 1983

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO

MAINE

FOR THE MUNICIPAL YEAR 1983

Hutchins Brothers, Thorndike, Maine

TOWN OFFICERS

Moderator
Frank Lee

Selectmen, Assessors and Overseers of the Poor
Clair Bradstreet Howard E. Glidden Dennis Keller

Additional Assessors:
Royce Nelson Darryl McKenney

Town Clerk
Virginia W. Dowe

Tax Collector and Treasurer
Walter C. Banton

Road Commissioner
Stephen Childs

Plumbing Inspector
Terry Hodges

Fire Chief and Fire Warder
Dean Willoughby

Deputy Fire Wardens
Gary Robinson Walter Banton

School Board
Gary Dyer Elizabeth Crouse Ralph Saban

Planning Board
Joseph Pilsbury John Bradstreet
Irving Drew Madeleine Haskell
Martin Holzer Dale Glendenning

Animal Control Officer
Mariam Keller

State Senator

SENATOR MELVIN A. SHUTE

Home Address: Box 115-A
School Street
Stockton Springs, Me. 04981
Home Telephone No. 567-3364

State Address: State House
Augusta, Me. 04333
Telephone No. 289-3601

Toll Free Number
1-800-452-4601 (Call Back)

Representative to the Legislature

State Representative CAROL ALLEN

Home Address: RFD 1, Box 1980
Liberty, Me. 04949
Telephone 845-2704

Capitol Address
House of Representatives
State House, Augusta, Me. 04333
Station #2
Telephone 289-2866

Toll Free to Capitol, 1-800-452-4601
(Connected January thru June Only)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
AUGUSTA, MAINE 04333

REPORT TO THE CITIZENS OF PALERMO

As your State Representative to the Maine Legislature my first concern is to be available to hear your feelings on proposed legislation which may have a direct effect on Palermo and its residents. While the Legislature is in session, I can nearly always be reached by calling the House of Representatives at 289-2866 or at my home, 845-2704. In addition, I will be available in Palermo as often as my legislative schedule permits.

Notices of the public hearings on all bills and lists of all bills introduced and enacted are mailed to your selectmen and town clerk weekly. Copies of all bills introduced in the Legislature are also mailed weekly to your town clerk. The 1984 Legislative sessions should continue until mid April.

Please contact me directly to let me know your feelings about any legislation you are interested in and if you want copies of any bills. I will also do my best to help resolve problems or questions relating to state government agencies.

I am proud to be representing Palermo.

Sincerely,

CAROL ALLEN

State Representative

WE RESPECTFULLY DEDICATE
THIS TOWN REPORT
TO

ROSS HANNAN

for his many years of
contributing to Town affairs

TOWN WARRANT

To Madelene Haskell. a resident in the Town of Palermo, in the County of Waldo, in the State of Maine:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town, qualified by law to vote in town affairs, to meet on the 10th day of March, 1984, at ten o'clock in the forenoon at the Branch Mills Grange Hall, in said Town, to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To choose a Board of Selectmen for the ensuing year.

Art. 4. To choose a Board of five Assessors for the ensuing year.

Art. 5. To choose an Overseer of the Poor for three years.

Art. 6. To choose one member of the Superintending School Committee for the term of 3 years.

Art. 7. To see how many Road Commissioners the Town will elect for the ensuing year.

Art. 8. To elect one or more Road Commissioners for the ensuing year.

Art. 9. To see what method the Town will take to collect taxes for the ensuing year and act on same.

Art. 10. To elect a Tax Collector for the ensuing year.

Art. 11. To elect a Town Treasurer for the ensuing year.

Art. 12. To see if the Town will vote to elect a Budget Committee for the ensuing year.

Art. 13. To choose all other necessary Town Officers for the ensuing year.

Art. 14. To see if the Town will accept the sum of $100 from Barbara Nelson, the principal to be kept intact and the income to be used for the care of Marshall & Lucy Nelson Lot in Perkins Cemetery.

Art. 15. To see if the Town will authorize the Selectmen to accept all Cemetery Trust Funds that they may receive in 1984.

Art. 16. To see what sum of money the Town will raise and appropriate for Town Officers.

Recommended Raise $1,000.00
Federal Revenue Sharing 6,836.00

Art. 17. To see what sum of money the Town will raise and appropriate for Town Charges.

Recommended $5,000.00

Art. 18. To see what sum of money the Town will raise and appropriate for the Palermo Volunteer Fire Department.

Recommended $1,000.00 Surplus

Art. 19. To see what sum of money the Town will raise and appropriate for insurance, heat, and

lights for the Palermo Volunteer Fire Department.

Recommended $2,500.00 from Surplus

Art. 20. To see what sum of money the Town will raise and appropriate for Street Lights.

Recommended $550.00

Art. 21. To see what sum of money the Town will raise and appropriate for fire alarm systems.

Recommended $600.00

Art. 22. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Mental Health Clinic.

Recommended $608.00

Art. 23. To see what sum of money the Town will raise and appropriate for Colby-Bates-Bowdoin Public Television.

Recommended $100.00

Art. 24. To see what sum of money the Town will raise and appropriate for Snow Removal and Ice Control.

Recommended Excise Tax $25,000.00
Surplus 8,000.00

Art. 25. To see what sum of money the Town will raise and appropriate for Bush Control.

Recommended Surplus $500.00

Art. 26. To see if the Town wishes to carry forward at the Selectmen's discretion unexpended balances to the same accounts for the ensuing year.

Art. 27. To see if the Town will vote to charge interest on tax liens and, if so, how much.

Art. 28. To see what sum of money the Town will raise and appropriate for Town Roads and Bridges.

Recommended Raise $6,000.00
Excise 3,000.00
Federal Revenue 5,000.00

Art. 29. To see if the Town will vote to raise and appropriate a sum of money for a Town Dump for the taxpayers of Palermo.

Recommended $8,700.00

Art. 30. To see if the Town will raise and appropriate a sum of money for paving a portion of Town roads.

Recommended $10,000.00

Art. 31. To see if the Town will vote to instruct the Selectmen to sell any and all real estate acquired by tax liens and to give quit-claim deeds for same.

Real estate to be advertised and sold by sealed bids.

Art. 32. To see if the Town will vote to authorize the Selectmen to borrow money for the use of the Town upon the credit of the Town.

Art. 33. To see if the Town will authorize the Board of Selectmen to enter into agreements with other towns to provide a Solid Waste Disposal Site for the use of Town residents.

Art. 34. To see if the Town of Palermo will vote to raise and appropriate the sum of $220.00 for the Waldo County Committee for Social Action Transportation Program.

Leave to Town

Art. 35. To see if the Town will raise and appropriate a sum of money as Palermo's share of operating cost of the North Kennebec Regional Planning Commission.

Not Recommended

Art. 36. To see if the Town will raise and appropriate $1,550.00 for the Windsor Volunteer Ambulance Corp.

Recommended

Art. 37. To see if the Town will raise and appropriate $100 for the Palermo Senior Citizens Group.

Recommended

Art. 38. To see if the Town will raise and appropriate $215 00 for the Central Senior Citizens Association, Inc.

Leave to Town

Art. 39. To see what sum of money the Town will raise and appropriate for the Kno-Wal-Lin Community Health Service, Inc.

Recommended $404.00

Art 40. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Humane Society.

Recommended $231.00

Art. 41. To see if the Town will authorize the Palermo Snowmobile Club to expend up to $400.00 for the maintenance, grooming, building and repair of snowmobile trails and bridges within the Town of Palermo which are available for the use of all taxpayers of the Town. These monies are a portion of the snowmobile registration fees returned to the Town by

the State Treasurer. Expenditures will be itemized and turned over to the Town for payment during the municipal year.

Art. 42. To see if the Town will raise and appropriate $25.00 for the Northeast Combat.

Not Recommended

Art. 43. To see if the Town will vote to charge interest on unpaid taxes after Dec. 15 retroactive to Nov. 1, if so, what rate of interest to charge.

Art. 44. To see what sum of money the Town will raise and appropriate for Town Poor.

Recommended $1,500.00

Art. 45. To see if the Town will raise and appropriate $100.00 for the Mid-Coast Human Resource Council.

Leave to Town

Art. 46. To see if the Town of Palermo will vote to raise and appropriate a sum not to exceed $84.00 to help defray the cost of Homemaker Services available to eligible residents of this Town from the Diocesan Human Relations Services.

Leave to the Town

Art. 47. To see if the Town will raise and appropriate a sum of money for the repairs to the Branch Mills Hall located in Palermo.

Leave to Town

Art. 48. To see if the Town will elect a Committee to study the future needs for road repair and reconstruction. Long range 5 to 15 years also to give written report in the next regular Town Meeting (March 1985).

Art. 49. To see if the Town will vote for a mutual verifiable freeze on nuclear weapons.

Art. 50. To see if the Town will vote to authorize the Selectmen to change the voting place for State and National Elections if they see fit.

Art. 51. To see if the Town will vote to appoint a committee to study the need for a Town Office, This committee to be the 3 Selectmen, 2 from the Fire Dept. and 2 members at large. The committee to report at a special or regular Town Meeting.

PROPOSED AMENDMENT TO SHORELAND ZONING ORDINANCE

Art. 52. To see if the Town will vote to amend the Shoreland Zoning Ordinance as follows:

Amend Section 1.4 Item 4 to read:

(4) shall provide a bonafide estimate of the impact such activity would have upon the Town. All new construction shall require a permit. Alterations and repairs having no environmental impact and with a true market value of less than $2,000.00 after completion, are not subject to a permit.

The Registrar will be present at the polls during the voting hours for the purpose of registering new voters and revising the list of voters.

Dated February 14, 1984.

CLAIR S. BRADSTREET
HOWARD E. GLIDDEN
DENNIS KELLER

Selectmen of Palermo

ASSESSORS' REPORT

	Real	Personal	Total
Resident	$8,823,800	73,780	8,897,580
Non-Resident	4,368,700	82,350	4,451,050
	$13,192,500	156,130	13,348,630

Value of Land	$4,673,300
Value of Buildings	8,279,900
Value of Power Line	239,300
Value of Personal Property	156,130

Supp. Tax $1,687.88
Tax Rate $16.30/$1,000

Amount of Tax Assessed in 1983

Town Officers	$ 4,000.00
Town Charge	5,000.00
Street Lights	550.00
Fire Alarm System	525.00
Kennebec Valley Mental Health	608.00
CBB TV	100.00
Snow Removal & Sanding	5,000.00
Bush Control	500.00
Roads & Bridges	6,000.00
Town Dump	9,200.00
Town Roads	10,000.00
Swimming	400.00
Waldo County Social Action, Bus Transportation	200.00
Windsor Ambulance	1,400.00
Senior Citizen	100.00
Central Senior Citizen	215.00
Town Poor	1,500.00
Schools	156,280.00
County Tax	19,085.70
Overlay	7,397.50

Federal Revenue Sharing

Town Officers	$2,471.00
Roads & Bridges	6,000.00

Excise Tax

Snow & Ice Control	$22,000.00
Roads & Bridges	2,000.00

Surplus

Palermo Vol. Fire Dept.	$ 1,000.00
Palermo Vol. Fire Dept. Bldg. Heat, & Insurance	2,000.00
Snow & Ice Control	10,000.00
School Study Committee	4,000.00

Animal Control Account

Kennebec Valley Humane Society	$222.00

Exempt Property

Branch Mills Grange	$17,000.00
Greeley Corner Church	11,000.00
Palermo Christian Church	43,000.00
State of Maine	66,000.00
Smith Cemetery Assoc.	4,300.00
Palermo Vol. Fire Dept.	28,000.00

Veteran Exempt

Archer, Claude E.	$4,200.00
Banton, Walter E.	2,800.00
Biledeau, Winfred	2,800.00
Brown, Donald F.	2,800.00
Conrad, Marion	2,800.00
Friedman, Evelyn	2,800.00
Gleason, Harold	2,800.00
Gurney, Reginald	2,800.00

Johnsrude, Carl	2,800.00
Leeman, Archie	2,800.00
Lotha, Edna	2,800.00
Mathieson, James	2,800.00
Pilsbury, Ralph	2,800.00
Priest, Mildred	2,800.00
Pottle, Norman	2,800.00
Redman, Viola	2,800.00
Severance, Merle	2,800.00
Studley, Geo.	2,800.00
Soule, Lawrence	2,800.00
Soule, Marion	2,800.00
Shorey, Geo.	2,800.00
Willoughby, Shirley	2,800.00
Cross, William	2,800.00
Milla, Doris	2,800.00

CLAIR S. BRADSTREET
HOWARD E. GLIDDEN
DENNIS KELLER
ROYCE NELSON
DARRYL McKINNEY
Assessors of Palermo

SELECTMEN'S REPORT

Town Charge

Appropriated		$5,000.00
Income		6,464.08
		$11,464.08
Expended	$9,182.91	
Balance	2,281.17	

Town Officers

Appropriated, Federal Revenue		$2,471.00
Raise		4,000.00
		$6,471.00
Expended	$6,580.00	
Overdraft		$109.00

Street Lights

Appropriated		$550.00
Expended	$541.78	
Balance	8.22	

Fire Alarm

Appropriated		$525.00
Expended	$552.50	
Overdraft		27.50

Fire Dept.

Appropriated		$1,000.00
Expended	$1,000.00	

Fire Dept., Fuel & Insurance

Appropriated		$2,000.00
Expended	$2,314.97	
Overdraft		$314.97

Kennebec Humane Society

Appropriated from Dog Licenses		$222.00
Expended	$222.00	

Planning Board

Balance Forward		$642.30
Income		42.00
		$682.30
Expended	$ 12.00	
Balance	670.30	

Windsor Ambulance

Appropriated		$1,400.00
Expended	$1,400.00	

Waldo County Bus Transportation

Appropriated		$200.00
Expended	$200.00	

Kennebec Valley Mental Health

Appropriated		$608.00
Expended	$608.00	

CBB TV

Appropriated		$100.00
Expended	$100.00	

Snow Removal & Sanding

Appropriated, Raise		$ 5,000.00
Excise Tax	22,000.00	
Surplus	10,000.00	
		$37,000.00
Expended	$34,235.76	
Balance	2,764.24	

Roads & Bridges

Appropriated, Raise		$6,000.00
Federal Revenue		6,000.00
Excise		2,000.00
Income		197.78
From Block Grant		9,688.23
		$23,886.01
Expended	$23,886.01	

Bush Control

Appropriated		$500.00
Balance Forward		500.00
		$1,000.00
Expended	$576.96	
Balance	423.04	

Paving Roads

Appropriated		$10,000.00
Expended $10,000 Certificate of Deposit #766800-722-19		

Grader

Income		$1,905.25
Expended	$1,791.05	

Block Grant

Income		$18,507.50
Expended	$9,688.23	
Balance	8,819.27	

Palermo Senior Citizens

Appropriated		$100.00
Expended	$100.00	

Central Senior Citizens

Appropriated		$215.00
Expended	$215.00	

Dump

Appropriated		$9,200.00
Expended	$9,200.00	

Forest Fires

Balance Forward		$303.50

Civil Defense

Balance Forward		$200.00

Code Enforcement Officer

Balance Forward		$500.00

Dog Licenses

Balance Forward		$263.15
Income		205.00
		$465.15
Expended	$328.40	
Balance		$136.75

General Assistance

Balance Forward		$1,463.84
Appropriated		1,500.00
Income		15.25
Total		$2,979.09
Expended	$1,734.39	
Balance	1,244.70	

Schools

Balance Forward		$ 78,152.70
Appropriated		156,280.00
Income		221,280.92
		$455,713.62
Expended	$379,331.73	
Balance	76,381.89	

School Energy

Balance Forward		$5,914.00
To Surplus	$5,914.00	

School Bus

Received from Bank of Maine		$15,335.00
Received, Palermo School Fund		9,033.74
		$24,368.74
Expended	$24,368.74	

School Bus Note

Bank of Maine	$15,335.00
Due Bank of Maine plus Interest	

School Study Committee

Appropriated, Surplus	$4,000.00
Expended, None	

Swimming Program

Appropriated	$400.00
Expended, None	

Cemeteries, Trust Fund

Income		$1,462.55
Expended	$1,462.55	

Cemeteries (Town)

Balance Forward		$67.13

Temp. Loan

Bank of Maine		$50,000.00
Paid Bank of Maine	$50,000.00	

County Tax

Appropriated		$19,085.70
Expended	$19,085.70	

Federal Revenue Sharing

Balance Forward		$ 2,471.00
Income		12,836.00
		$15,307.00
Expended	$8,471.00	
Balance	6,836.00	

State Revenue Sharing

Income		$11,115.60
Expended, to Reduce Taxes	$10,478.53	
Balance	637.07	

Overlay

Appropriated	$7,397.50

CLAIR S. BRADSTREET
HOWARD E. GLIDDEN
DENNIS KELLER
Selectmen of Palermo

Town Charge Detail

Archer, Claude K.	$ 270.00
Auditor	250.00
Bradstreet, Clair S.	200.00
Banton, Walter C.	300.00
Collector & Treasurer Cost	675.72
Bonds	85.00
Maine Municipal Association	571.70
Social Security	1,631.53
Telephone	149.53
Glidden, Howard E.	100.00
Keller, Dennis	300.00
Interest	1,113.75
Insurance	2,377.00
Town Reports	562.08
Clerk's Cost	91.48
Miscellaneous	250.52
Office Supplies	254.60

Town Officers Detail

Selectmen:	
Clair S. Bradstreet	$750.00
Howard E. Glidden	400.00
Dennis Keller	400.00
Assessors:	
Clair S. Bradstreet	720.00
Howard E. Glidden	350.00
Dennis Keller	320.00
Royce Nelson	300.00
Darryl McKenney	350.00
Overseers of Poor:	
Clair S. Bradstreet	100.00
Howard E. Glidden	80.00
Dennis Keller	80.00
Tax Collector & Treasurer:	
Walter C. Banton	1,900.00

Town Clerk:	
Virginia Dowe	500.00
Fire Chief:	
Dean Willoughby	50.00
Moderator:	
Frank Lee	40.00
Registrar of Voters:	
Edna Hannon	80.00
Election Officials:	
Beverly Archer	40.00
Karen Bradstreet	40.00
Ruby Elliott	40.00
David Parkman	5.00
Chip Bradstreet	5.00
Howard E. Glidden	5.00
Clair S. Bradstreet	25.00

Snow Details

Bryant Steel Works	$ 182.70
Childs, Stephen	5,530.10
Haskell, Dusty	6,000.00
Haskell, Hattie	431.40
Nelson, Royce	17,736.58
Nelson, Todd	102.50
Toby, Kempton	1,207.68
W. H. Shurtleff Co.	2,214.14
Fort Western Tire Co.	30.25
D. & J. Garage	36.85
Toby, Elwood	193.56
Esoney, Ralph, Jr.	483.90
Dyer, Kevin	26.65
Johnsrude, Carl	26.65
Watson, Jeffrey	32.80

Roads and Bridges Details

Stephen Childs	$14,292.24
Scott Childs	192.90
Bill Childs	86.10
Jerry Childs	16.40
Theda Crommitt	22.75
Francis Haskell	604.00
Hattie Haskell	12.60
Carl Johnsrude	12.30
James Mathieson	1,596.75
Marriners, Inc.	146.72
Mollisons, Inc.	1,388.40
Ft. Western	32.70
Royce Nelson	902.51
Gerald Pottle	750.00
W. H. Shurtleff Co.	1,888.00
Elwood Tobey	290.34
Kempton Tobey	51.30
Town of Palermo	1,600.00

Grader Detail

Repairs	$491.99
Fuel & Oil	939.06
Insurance	360.00

Bushes Detail

Stephen Childs	$ 90.00
Jeffrey Watson	323.90
Philip Watson	67.65
Dinsmores	44.16
Husseys General Store	51.25

TAX COLLECTOR'S REPORT

1978 Tax Abated		$49.80
1978 Tax Collected		11.62
1979 Tax Collected		7.00
1980 Tax Collected		25.44
1981 Tax Collected		31.20
1982 Uncollected Tax	$27,018.70*	
Collected During 1983		17,348.10
To Liens		9,605.50
Uncollected Balance:		
M. H. Glidden		27.25
Stanley Foster		27.70
Steve Taylor, Jr.		10.25
10¢ Overcollected		27,018.80*
1983 Commitment		217,582.67
1983 Supplemental Tax		1,687.88
Fractional Gain		.11
		219,270.66**
1983 Collected Taxes	199,056.63	
Abated Taxes	127.14	
Uncollected Taxes	$20,086.89	
	$219,270.66**	

1983 Uncollected Resident Taxes

Arlene Banks	$374.90
Mary Berrier	231.46
Steven Bourey	101.06
Dorothy Brewster	35.86
Gertrude Bradstreet Heirs	319.40*
Carroll Brann	423.80
Robert Bruso	104.32
Raymond Carey	177.67
Douglas Chadwick	630.81
Kevin Coffin	179.30
Larry Conley	607.99
Darrel Crommett	114.10
Herman Davis	391.20
William Davis	146.70
Lester Davis	334.15
Deer Hills Farms, Inc.	156.48
Mark Katz	16.60
Robert Denis	440.10
Gary Dyer	145.03*
Royce Dyer	412.72
Stanley Foster	746.46*
Beverly Haskell	65.20
Patricia Nason	97.80
Paul Cowing	444.99
Gary Gagnon	619.40
Atwood Glidden	414.02
Mahlon H. Glidden	433.58
Mahlon S. Glidden	578.65
Mahlon H. & Mahlon S. Glidden	448.25
M. H. Glidden	26.41
Steven Gray	189.08
Dusty Haskell	389.40
Francis Haskell	440.00
Donald Hines	203.75
Justin Jones	652.11

Biff Glidden	96.00	
William Lamb	500.41	
Minnie & Dennis Langis	392.83	
Bradley Leeman	479.22	
Gary Leeman	293.40	
Harry Marriner	381.42	
Harold Mehuren	17.32*	
Andrew O'Brien	130.40	
Richard & Wm. O'Donnell	153.22	
R. A. Dyer	237.74*	
Mearl Severance	84.74*	
Richard Shaw	431.95	
Harry Studley	1,777.54	
Stephen Taylor, Jr.	163.00	
Stephen Taylor, Sr.	343.93	
		$16,575.87

1983 Uncollected Non-Resident Tax

Charles Allen	94.54
Ralph Aubuchon	195.60
John Corrigan	163.00
Ella Curtis	149.96
Parker Curtis	16.30
Gerald Ellis	187.45
Carl B. Erickson	203.75
Esther Handley	179.30
James Kennard	32.60
Barbara Laverdiere	268.95
Kevin Leary	89.65
Stephen Madaio	154.85
Francis Magrath	342.30
Laura Nash	172.78

David O'Connor	24.45	
Christopher O'Leary	74.98	
Palermo Associates	228.20	
Henry Peavey	92.91	
Russell Pike	125.51	
Maxine Reinhardt	65.20	
Bernard Sheplin	159.74	
Judith Sharp	65.20	
James Sukeforth	57.05	
Wayne Turner	48.90	
Theodore Warren	317.85	
		3,511.02
		20,086.89

1983 Excise Tax collected and paid
Town Treasurer 34,208.48

Excise Tax receipts on file $34,208.48

1983 Tax Interest collected and pd. town treas. $1,369.52

*Unpaid Balance

Respectfully submitted,

WALTER C. BANTON

Tax Collector

TREASURER'S REPORT

BALANCE FORWARD		$85,973.17
RECEIVED FROM:		
Use of grader: Stephen Childs	$ 26.25	
Dick's Rest	69.75	
Town of Palermo	1,600.00	
Michael Littlefield, culvert	197.78	
Me. School Mgt. Assoc., dividend	251.18	
Virginia Dowe, dog license fees	202.00	
Welfare recipient, refund	15.25	
Cemetery Trust Fund	1,462.55	
Sale of Tax Acquired Property:		
Gary Leeman	103.00	
Stanton Foster	222.22	
Edwina Foster	1,212.12	
Pistol Permits	42.00	
Planning Board, app. fees	42.00	
Tax Map	5.00	
Personal use of school phone	110.17	
Lincoln County, Gore Road	209.25	
Bank of Maine, Loans	50,000.00	
Bank of Maine, Bus loan	15,335.00	
Town of Chelsea, Special Ed. Funds	3,929.92	
Palermo School Lunch	6,561.46	
Palermo School Fund, FICA	1,523.33	
Palermo School Fund, New Bus	8,500.00	
Palermo School Fund, Int. on bus loan	533.74	
		92,153.97
U. S. Treas., Revenue Sharing		12,836.00
STATE OF MAINE:		
Revenue Sharing	11,115.60	
Education Subsidies	190,622.62	

ECIA	6,804.00	
Leeway	12,958.29	
Highway Assistance	18,507.50	
Snowmobile Refund	702.00	
Aircraft Ex. Tax Refund	51.11	
Tree Growth	348.60	
Gas Tax Refund	43.28	
Veterans Tax Reimb.	193.61	
		241,346.61
U. S. Withholding Tax	11,183.40	
State Withholding Tax	1,804.29	
Social Security	1,631.80	
		14,619.49

Received from Tax Liens, Costs and Interest:

Warren Towle Heirs, 81	$ 412.68
Maxine Reinhardt, 81	67.76
Robert Denis, 81	662.51
Harold Mehuren, 81	135.27
Bradley Leeman, 81	29.30
Robert Bruso, 81	126.35
Barbara Laverdiere, 82	304.84
Mary Berrier, 82	296.12
R. & C. Fennell, 82	66.14
Blythe Estate, 64	111.06
Blythe Estate, 66	136.83
Robert Levinson, 82	1,115.24
Gardiner Savings Inst., 82	740.18
Blythe Estate, 58 (Kilmer)	74.04
Fred Soule, 82	102.60
Bradley Leeman, 82 (Partial)	100.00
Harold Christiansen, 82	249.73
Phyllis Griffin Heirs, 81	602.59
Grace Bronn, 81	212.65
Grace Bronn, 82	332.04

M. H. & M. S. Glidden, 81	498.70	
Harry Studley, 81	2,227.50	
Harry Studley, 82	1,919.46	
Mahlon H. Glidden, 81	408.91	
William Lamb, 81	638.90	
Richard & Wm. O'Donnell, 81	215.23	
Carl B. Erickson, 81	259.82	
Harry Marriner, 81	524.52	
Dorothy Brewster, 81	69.62	
Wayne Turner, 81	86.11	
		$12,727.70

Received from Walter C. Banton, Tax Collector:

1978 Tax	11.62	
1979 Tax	7.00	
1980 Tax	25.44	
1981 Tax	31.20	
1982 Tax	17,348.10	
1983 Tax	197,878.45	
1983 Supp. Tax	1,178.18	
1983 Excise Tax	34,208.48	
1983 Tax Interest	1,369.52	
		252,057.99

Total Receipts	$711,714.93
Paid Selectmen's Warrants	592,998.31
	$118,716.62
Less Bank Charges	39.55
Balance on hand and in Bank of Maine	$118,677.07

Respectfully submitted,

WALTER C. BANTON, Treas.

Report of Cemetery Funds

Old Bal.	New Accts.	Earned	W'drawn	Balance
$28,018.99	$625.00*	$2,439.40	$1,462.55	$29,610.84
			10.00**	

**Bank Charges

*New Accounts:

Bailey-Bourassa, New Greeley Cem.	$200.00
Dotsie Higgins, New Greeley Cem.	125.00
Noah Barnes, Smith Cem.	300.00

Care of Cemeteries

Bruce Potter	$704.00
Robert Potter	290.50
Todd Potter	288.75
M. D. Saban, Sr.	58.50
Rena Carey	12.00
Stevens Memorial	85.00
Dinsmore's Store	23.80
	$1,462.55

Unpaid Liens

1981

Archie Taylor	$ 51.60

1982

Larry Conley	726.19
Carl B. Erickson	214.15
Stanley Foster	1,273.25
Mahlon H. Glidden	362.50
Mahlon H. & Mahlon S. Glidden	439.99
Mahlon S. Glidden	599.64
Phyllis Griffin Heirs	584.07
Esther Handley	214.15
Donald Hines	243.36
Bradley Leeman	295.21
Harry Marriner	453.62
Wm. & Richard O'Donnell	175.22
Christopher O'Leary	89.55
Henry Peavey	77.88
James Sukeforth	68.14
Allen Warren	21.41

WALTER C. BANTON

Treasurer

REPORT OF TOWN CLERK

To January 1, 1984

11 Marriages 10 Births 6 Deaths 2 Burial

Date of Death	Name of Deceased	Age	Place of Burial	Place of Death
Jan. 6, 1983	Charles J. Wilson	75	Piscatoway, N. J.	Palermo
Jan. 12, 1983	Eli Charles Snell	90	Palermo	Gardiner, Me.
Feb. 3, 1983	Raoul E. Thibodeau	68	Waterville, Me.	Palermo
Feb. 28, 1983	Brian Allen Dyer	13	Palermo	Augusta, Me.
Feb. 6, 1983	Florence D. Higgins	73	Palermo	Augusta, Me.
Mar. 18, 1983	Joseph H. Travis	92	Asbury Pk. N.J.	Augusta, Me.
May 22, 1983	Lucy F. Haskell	77	So. China, Me.	So. China, Me.
Oct. 30, 1983	Thomas MacKinnon Bruso	76	Palermo	Randolph, Mass.

Dogs Licensed in 1983

80 Males 36 Females 82 Spayed Females
19 Neutered Males

Paid Palermo Tax Collector		$202.00
82 Spayed Females @ $2.00	$164.00	
19 Neutered Males @ $2.00	38.00	
Acc't Bal.	$202.00	
Paid State of Me., Div. of Animal Welfare		$638.00
80 Males @ $5.50	$440.00	
36 Females @ $5.50	198.00	
Acct. Bal.	$638.00	
Paid Miriam Keller, Animal Control Officer		$108.00
Notifying delinquent dog owners: 27 @ $4.00		$108.00

Acct. Balanced.

VIRGINIA W. DOWE
Certified Town Clerk of Palermo

KENNEBEC VALLEY MENTAL HEALTH CENTER

North Street, Waterville, Maine 04091 - (207) 873-2136

CARMEN M. CELENZA, M. A.
Executive Director

December 21, 1983

Mr. Clair Bradstreet
Palermo, Maine 04354

Dear Mr. Bradstreet:

The Kennebec Valley Mental Health Center again this year is respectfully requesting the Town of Palermo to assist us in the funding of this Mental Health Center. Enclosed with this letter is an article for inclusion in your Town Warrant for the next Town Meeting. Our request this year is identical to past year's request of .80 cents per capita which for the Town of Palermo represents $608.00. You may be interested in knowing that during the last twelve months, the Center had 79 visits from residents of your community resulting into a total cost to the Center in the amount of $2,001.00. This latter figure indicates the amount of money the Center had to absorb because the patients either could not or would not pay for their care.

Last year, your Town was helpful with our budget and we are again asking that you and your community consider the Mental Health Center.

Yours very truly.

Carmen M. Celenza
Executive Director

CENTRAL MAINE AREA AGENCY ON AGING, INC.

P.O. Box 510, Augusta, ME 04330
622-9344 1-800-452-8703

"The Central Maine Area Agency on Aging is a private, non-profit charitable organization providing services to older persons in the Central Maine Area. The 25 member Board, composed entirely of older persons over the age of 55, direct our organization of more than 5,000 members."

1982-1983 SERVICES TO PALERMO

SERVICES TO OLDER RESIDENTS IN THEIR OWN HOMES

	Service Units	Value of Services
Home Based Care Act Funds		$
Residents Served		
Care Management Visits		
Home Delivered Meals		
Outreach Visits	45	387.00
Sub-Total Value of Services		$387.00

OTHER SERVICES TO OLDER RESIDENTS:

	#Service Units	Value of Services
Congregate Meals	11	$ 48.62
Adult Day Care Hours	16	80.64
Legal Services Cases		
Transportation Trips	180	900.00
Home Sharing	1	7.57
Sub Total Value of Services		$1,036.83

The total value of services to Palermo in 1983 was $1,423.83. We are requesting $215.00, approximately $3.40 for each older person in your community, for 1984,

FIRE DEPARTMENT REPORT

February 2, 1984

To the residents of the Town of Palermo:

Another year has passed. During the past year the Palermo Volunteer Fire Department answered the following calls:

5 Chimney fires	1 woods fire
2 cars	3 out of town
1 skidder	5 miscellaneous

these totaled 17 calls in all.

For those who burn wood, it is especially important to have your chimney checked and cleaned yearly. It is recommended more often than that.

During the past year the Department has purchased new hose and nozzles. We have also purchased six complete sets of turn out gear.

The tank truck has been piped and fitted with a portable pump. This will and in emptying and filling itself and other trucks besides.

As always we welcome you to attend our monthly meetings, which are held the first Wed. of every month at the firehouse. The time is 8:00 p.m.

Respectfully submitted,

ELDEN GLIDDEN, Pres.

DEAN WILLOUGHBY, Chief

REPORT OF THE PALERMO PLANNING BOARD

The Palermo Planning Board held regular monthly meetings and special meetings to act upon permits as required by the Shoreland Zoning Ordinance, for the following: 5 houses, 2 barns, 3 utility buildings, 3 additions, 3 mobile Homes, winterize a camp located on Bowler Pond, 1 cottage and I TV Satellite Antenna located on Sheepscot Lake.

Respectfully submitted,

Joseph Pilsbury, Chairman

Madeleine B. Haskell, Secretary

Martin Holzer, Vice Chairman

Irving Drew

John Bradstreet

Dale Glendenning

REPORT OF THE SUPERINTENDENT OF SCHOOLS
UNION #51

To the Citizens of Palermo:

It is with pleasure that I submit my fourth Annual Report as Superintendent of Schools.

The 1983-84 school year to date has been productive and rewarding. Results on achievement tests administered in the fall of 1983 indicate that the overall level of student achievement at the Palermo School is good and improving. This can be attributed, in part, to the existance of a solid core-curriculum which has been painstakingly developed by teachers and others from throughout the Union. Credit also must go to the committed and hard-working teachers at the school and the fine educational leadership of Principal Smith.

During the past fall the School Committee submitted our application for preliminary construction approval to the Department of Education and Cultural Services. Recently, it was learned the Palermo's application was denied approval by a very narrow margin due to a higher than usual number of applications from towns throughout the state who have conditions deemed to be more critical than ours. All indications are that approval will be likely in February, 1985. Until facilities are improved and enlarged at the school, the ability to make truly meaningful curriculum improvements will continue to be stifled.

On behalf of the school and Union staff, I wish to express my thanks and appreciation to the School Committee, Selectmen, and Townspeople for their continued fine cooperation.

Respectfully submitted,

NELSON E. WALLS
Superintendent of Schools

Palermo School Staff

NAME	POSITION	SALARY
James Brian Smith	Principal	6,000 yearly
	Teacher - Grades 6, 7, 8 Reading	12,665 yearly
Lorna E. Binns	Speech Therapist (part-time)	2,300 yearly
Betty T. Glidden	Teacher - Grades 1 & 2 Social Studies, Gr. 6, 7, 8	15,100 yearly
Susan Heald	Teacher - Grades 6, 7, 8 Math/Science	10,500 yearly
Pamela A. Jenkins	Teacher - Special Ed. (part-time)	7,630 yearly
Mark W. Messer	Teacher - Grades 4 & 5 plus Health, Gr. 4-8	11,300 yearly
Marjorie J. Robbins	Teacher - Grades 2 & 3	15,100 yearly
Marcia B. Tobey	Teacher - Kindergarten, Gr. 1/2	11,700 yearly
Bonnie Rukin	Music	1,500 yearly
Miki Elceser	Teacher Associate - Chapter I	4.50 hourly
Betsynell H. Esancy	Chapter I Aide - Special Ed.	4.13 hourly
Howard E. Glidden	Bus Driver	4,714 yearly
Peter Murray	Custodian	4.01 hourly
Barbara M. Jackson	Cook	5,353 yearly
	Bookkeeper	427 yearly
Brenda Dyer	Secretary	4.22 hourly
Stella & Harold Dyer	Contracted Bus Driver	11,950 yearly
Beverly Tobey	Contracted Bus Driver	16,843.92 yearly

Palermo School Enrollment

Elementary Grade		Secondary School	
K	19	Cony High School	3
1	13	Erskine Academy	70
2	21	Oak Grove-Coburn	2
3	13	Waterville High	1
4	10		
5	12	Total	76
6	18		
7	9		
8	15		
Augusta Jr. High Alt.	1		
SAD #11 Pray Street	3		
Total	134	GRAND TOTAL	210

SCHOOL UNION 51

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE PALERMO SCHOOL — LOCAL FUNDS

For the Year Ended June 30, 1983

FUND BALANCE, JULY 1, 1982		$37,272
ADD REVENUES		
Local tax levy	$153,607	
Governmental allocations	175,447	
Proceeds from issuance of debt	15,335	
Other income	251	
		344,640
LESS EXPENDITURES		
Administration	$ 9,224	
Instruction - salaries	89,900	
- books, aids and supplies	11,185	
Health services	855	
Operation of plant and equipment	14,536	
Maintenance of plant and equipment	10,004	
Fixed charges	8,286	
Food services	399	
Student body activities	921	
Pupil transportation	45,440	
Bus purchases	8,500	
Tuition - public schools	24,293	
- non-public schools	110,917	
Capital outlay	8,955	
Debt service - transportation	15,335	
		358,750
FUND BALANCE JUNE 30, 1983		$23,162

AUDITOR'S REPORT

To the Board of Selectmen of the
Town of Palermo

In my opinion, the accompanying financial statements of the various funds and account groups present fairly the financial position of the Town at December 31, 1983, and the results of its operations for the year then ended, in conformity with consistently applied acounting principles common to communities of this size.

My examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

HENRY T. LORD
Public Accountant

JANUARY 27, 1984

BALANCE SHEET

Year Ended December 31, 1983		1982
ASSETS		
GENERAL FUND		
Cash	$111,841.07	$83,502.17
Temporary investments	10,000.00	
Uncollected taxes	20,152.09	27,143.76
Unredeemed tax liens	5,889.93	6,154.68
Amount necessary to retire school bus note	15,335.00	
TRUST FUNDS		
Bank deposits	29,610.84	28,018.99
Cash	6,836.00	2,471.00
TOTAL	199,664.93	147,290.60
LIABILITIES		
GENERAL FUND		
Accounts payable	$ 1,641.75	$
Unexpended balances	97,093.55	88,006.62
Local road assistance account	8,819.27	
Note payable to bank	15,335.00	
Unappropriated surplus	40,328.52	28,793.99
TRUST FUNDS		
Revenue sharing funds	6,836.00	2,471.00
Cemetery funds		
Restricted Balance	20,460.00	19,835.00
Unexpended income	9,150.84	8,183.99
TOTAL	199,664.93	147,290.60

UNAPPROPRIATED SURPLUS

Year Ended December 31, 1983

Balance at beginning of year		$28,793.99
Increase		
Excise taxes unapplied	$10,208.48	
Supplemental taxes	1,687.88	
State tax relief	637.07	
Interest on Liens	1,019.89	
Departmental funds exceeded expenses	15,263.62	28,816.94
		57,610.93
Decrease		
Appropriations	17,000.00	
Abatements and adjustments	282.41	17,282.41
Balance at end of year		40,328.52

DEPARTMENTAL OPERATIONS
Year Ended December 31, 1983

	Total Fds. Available	Expendi-tures	Bals. to Surplus	Balances Unexpd.
ADMINISTRATION				
Town officers	$ 6,471.00	$6,580.00	$ (109.00)	$
Town Charges	11,464.08	9,182.91	2,281.17	
Code enforcement	500.00			500.00
Planning board	684.30	12.00		672.30
PUBLIC SAFETY				
Fire department				
Operation	1,000.00	1,000.00		
Fuel, lights & Ins.	2,000.00	2,314.97	(314.97)	
Fire Alarm	525.00	552.50	(27.50)	
Forest fires	303.50			303.50
Civil defense	200.00			200.00
Street Lights	550.00	541.78	8.22	
HUMAN SERVICES				
Ambulance service	1,400.00	1,400.00		
Mental health	608.00	608.00		
Dump	9,200.00	9,200.00		
Welfare	2,979.09	1,734.39		1,244.70
Senior citizens	315.00	315.00		
Bus transportation	200.00	200.00		
HIGHWAYS				
Roads & Bridges	23,886.01	23,886.01		
Winter Roads	37,000.00	34,235.76		2,764.24
Paving roads	10,000.00			10,000.00
Brush Control	1,000.00	576.96		423.04
Grader account	1,905.25	1,791.05	114.20	
EDUCATION				
School budget	455,713.62	379,331.73		76,381.89
Energy program	5,914.00		5,914.00	
School building	4,000.00			4,000.00
School bus purchase	23,835.00	23,835.00		
School bus note	533.74	533.74		
UNCLASSIFIED				
Cemeteries	1,529.68	1,462.55		67.13
Swimming program	400.00			400.00
Public TV	100.00	100.00		

Humane Society	222.00	222.00		
Dog licenses	465.15	328.40		136.75
County tax	19,085.70	19,085.70		
Overlay	7,397.50		7,397.50	
TOTALS	631,387.62	519,030.45	15,263.62	97,093.55

TRUST FUNDS, Year Ended December 31, 1983

Federal Revenue Sharing

Balance at beginning of year	$ 2,471.00
Entitlement payments	12,836.00
Amount available	15,307.00
Transfer to general fund	8,471.00
Balance at end of year	6,836.00

Cemetery Funds

Balance at beginning of year	$28,018.99
New accounts	625.00
Amount earned on investments	2,439.40
	31,083.39
Expended for fund purposes	1,472.55
Balance at end of year	29,610.84

CASH RECEIPTS & DISBURSEMENTS, 1983

Cash balance at beginning of year		$ 85,973.17
Treasurer's receipts		625,741.76
		711,714.93
Treasurer's warrants		593,037.86
Cash balance at end of year		118,677.07
General fund	$111,841.07	
Revenue sharing fund	6,836.00	
	118,677.07	
Bank balance at December 31, 1983		$125,811.40
Less checks outstanding		25,508.79
		100,302.61
Cash on hand deposited 1/11/84		18,374.46
Reconciled cash balance		118,677.07

LOCAL ROAD ASSISTANCE ACCOUNT, 1983

Amount received from State	$18,507.50
Transfer to Roads & Bridges	9,688.23
Balance at end of year	8,819.27

ANNUAL REPORT

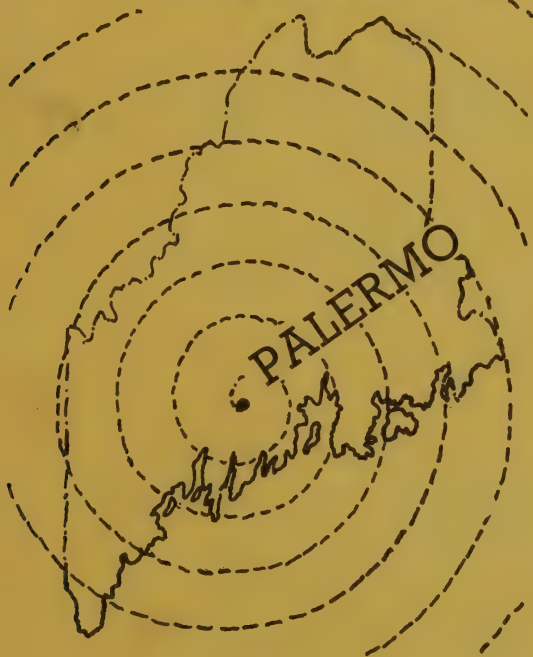
OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO

MAINE



FOR THE MUNICIPAL YEAR 1984

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO

MAINE

FOR THE MUNICIPAL YEAR 1984

TOWN OFFICERS

Moderator
Frank Lee

Selectmen, Assessors and Overseers of the Poor
Clair S. Bradstreet Howard E. Glidden Dennis Keller

Assessors
Darryl McKenney Howard E. Glidden Dennis Keller
Royce Nelson David Banton

Town Clerk
Virginia W. Dowe

Tax Collector and Treasurer
Walter C. Banton

Road Commissioner
Stephen Childs

Plumbing Inspector
Terry Hodges

Fire Chief and Fire Warden
Dean Willoughby

Deputy Fire Wardens
Gary Robinson & Walter C. Banton

School Board
Gary Dyer Elizabeth Crouse Millard Howard

Planning Board
Irving Drew
Madeleine Haskell
Dale Glendenning
John Bradstreet
Martin Holzer
Joe Pilsbury (resigned)

Appeal Board
Dale McKenney Terry Crouse Mark White
David Dyer Lee Jackson

Animal Control Officer
Joe Travis III

State Senator

SENATOR JEAN B. CHALMERS

P.O. Box 505
5 Walker Place
Rockland, Maine 04841

Phone: (Office) 596-0014; (Home) 594-8686
Senate Phone 1-800-423-6900

Representative to the Legislature

STATE REPRESENTATIVE CAROL ALLEN

Home Address:
RFD 1, Box 1980
Liberty, Maine 04949
Telephone: 845-2704

Capitol Address:
House of Representatives
State House, Station #2
Augusta, Maine 04333
Telephone: 289-1400

Toll Free House of Representatives Message Center 1-800-423-2900
(January-June, 1985; January-March, 1986; only)

Appleton, Hope, Union, Washington, Jefferson,
Somerville, Liberty, Palermo

STATE OF MAINE
HOUSE OF REPRESENTATIVES
AUGUSTA, MAINE 04333

TO THE CITIZENS OF PALERMO

The 112th Legislature is now in session and I write this letter because too few people realize the influence they can have in the legislative process. I hope you will keep up on what is happening at the Legislature and express your opinions to me from time to time on issues and bills in which you have an interest.

As your State Representative my first concern is to be available to hear your feelings on proposed legislation which may have a direct effect on Palermo and its residents. While the Legislature is in session, I can nearly always be reached by calling the House of Representatives at 289-1400 or at my home, 845-2704. In addition, I will be available in Palermo as often as my legislative schedule permits.

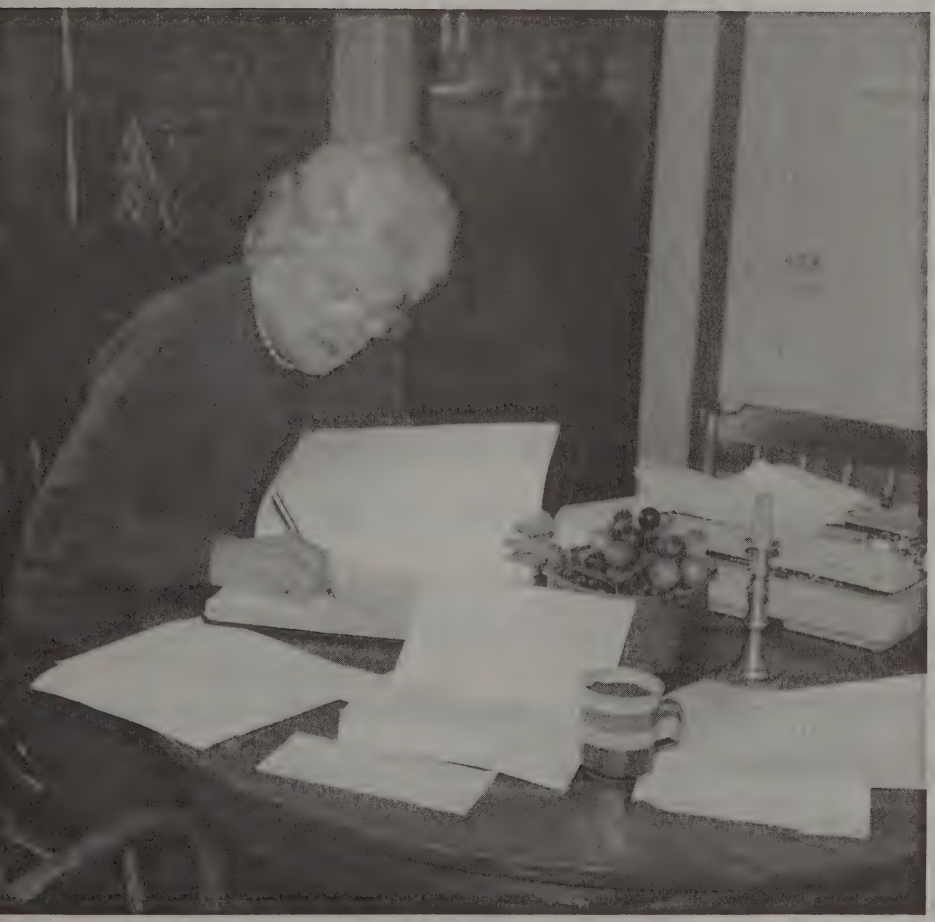
Lists of all bills introduced and enacted are mailed to your selectmen and town clerk weekly. Copies of all bills introduced in the Legislature are also mailed weekly to your town clerk. The 1985 Legislative sessions should continue until early June.

Please contact me directly to let me know your feelings about any legislation you are interested in and if you want copies of any bills. I will also do my best to help resolve problems or questions relating to state government agencies. Feel free to call me at the Capitol toll free 1-800-423-2900.

I am proud to be representing Palermo.

Sincerely,
CAROL ALLEN
State Representative

WE RESPECTFULLY DEDICATE
THIS TOWN REPORT
TO



VIRGINIA W. DOWE
for her many years of
service as Town Clerk

TOWN WARRANT

To Madeleine Haskell, a resident in the Town of Palermo, in the County of Waldo, in the State of Maine:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town, qualified by law to vote in town affairs, to meet on the 9th day of March, 1985, at ten o'clock in the forenoon at the Branch Mills Grange Hall, in said Town, to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said Meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To choose a Board of Selectmen for the ensuing year.

Art. 4. To choose a Board of five Assessors for the ensuing year.

Art. 5. To choose an Overseer of the Poor for three years.

Art. 6. To choose one member of the Superintending School Committee for the term of 3 years.

Art. 7. To see how many Road Commissioners the Town will elect for the ensuing year.

Art. 8. To elect one or more Road Commissioners for the ensuing year.

Art. 9. To see what method the Town will take to collect taxes for the ensuing year and act on same.

Art. 10. To elect a Tax Collector for the ensuing year.

Art. 11. To elect a Town Treasurer for the ensuing year.

Art. 12. To see if the Town will vote to elect a Budget Committee for the ensuing year.

Art. 13. To choose all other necessary Town Officers for the ensuing year.

Art. 14. To see if the Town will authorize the Selectmen to accept all Cemetery Trust Funds that they may receive in 1985.

Art. 15. To see what sum of money the Town will raise and appropriate for Town Officers.

Recommended Raise $2,500.00
Federal Revenue Sharing 6,000.00

Art. 16. To see what sum of money the Town will raise and appropriate for Town Charges.

Recommended $5,000.00

Art. 17. To see what sum of money the Town will raise and appropriate for the Palermo Volunteer Fire Department.

Recommended $1,000.00 from Surplus

Art. 18. To see what sum of money the "Town will raise and appropriate for insurance, heat, and lights for the Palermo Volunteer Fire Department.

Recommended $2,700.00 from Surplus

Art. 19. To see what sum of money the Town will raise and appropriate for Street Lights.

Recommended $600.00

Art. 20. To see what sum of money the Town will raise and appropriate for fire alarm systems.

Recommended $600.00

Art. 21. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Mental Health Clinic.

Recommended $608.00

Art. 22. To see what sum of money the Town will raise and appropriate for Colby-Bates-Bowdoin Public Television.

Recommended $100.00

Art. 23. To see what sum of money the Town will raise and appropriate for Snow Removal and Ice Control.

Recommended from Excise Tax $27,000.00
Surplus 8,000.00

Art. 24. To see what sum of money the Town will raise and appropriate for Bush Control.

Recommended from Surplus $500.00

Art. 25. To see if the Town wishes to carry forward at the Selectmen's discretion unexpended balances to the same accounts for the ensuing year.

Art. 26. To see if the Town will vote to charge interest on tax liens and, if so, how much.

Art. 27. To see what sum of money the Town will raise and appropriate for Town Roads and Bridges.

Recommended Raise $6,000.00
Excise 3,000.00
Federal Revenue 5,879.00

Art. 28. To see if the Town will vote to raise and appropriate a sum of money for a Town Dump for the taxpayers of Palermo.

Recommended $10,000.00

Art. 29. To see if the Town will raise and appropriate a sum of money for paving a portion of Town roads.

Art. 30. To see if the Town will vote to instruct the Selectmen to sell any and all real estate acquired by tax liens and to give quit-claim deeds for same. Real estate to be advertised and sold by sealed bids.

Art. 31. To see if the Town will vote to authorize the Selectmen to borrow money for the use of the Town upon the credit of the Town.

Art. 32. To see if the Town will authorize the Board of Selectmen to enter into agreements with other towns to provide a Solid Waste Disposal Site for the use of Town residents.

Art. 33. To see if the Town of Palermo will vote to raise and appropriate the sume of $375.00 for the Waldo County Committee for Social Action Transportation Program.

Leave to Town

rt. 34. To see if the Town will raise and appropriate a sum of money as Palermo's share of operating cost of the North Kennebec Planning Commission.

Not Recommended

rt. 35. To see if the Town will raise and appropriate $1,469.00 for the Windsor Volunteer Ambulance Corp.

Recommended

rt. 36. To see if the Town will raise and appropriate $200.00 for the Palermo Senior Citizens Group.

Recommended

rt. 37. To see if the Town will raise and appropriate $215.00 for the Central Senior Citizens Association, Inc.

Leave to Town

rt. 38. To see what sum of money the Town will raise and appropriate for the Kno-Wal-Lin Commuity Health Service, Inc. Requested $404.00.

Leave to Town

rt. 39. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Humane Society.

Recommended $378.00

rt. 40. To see if the Town will vote to build a Town Office.

rt. 41. To see what sum of money the Town will raise and appropriate for a parcel of land for the Town Office.

Recommended $3,500.00

rt. 42. To see if the Town will raise and appropriate a sum of money for building a Town Office.

From Surplus $10,000.00
Raise 5,000.00

rt. 43. To see what sum of money the Town will raise and appropriate, or authorize the Selectmen to borrow for two years, to complete the Town Office and not to exceed $20,000.00.

Art. 44. To see if the Town will authorize the Palermo Snowmobile Club to expend up to $400.00 for the maintenance, grooming, building and repair of snowmobile trails and bridges within the Town of Palermo which are available for the use of all taxpayers of the Town. These monies are a portion of the snowmobile registration fees returned to the Town by the State Treasurer. Expenditures will be itemized and turned over to the Town for payment during the municipal year.

Art. 45. To see if the Town will vote to charge interest on unpaid taxes after Dec. 15 retroactive to Nov. 1, if so, what rate of interest to charge.

Art. 46. To see what sum of money the Town will raise and appropriate for Town Poor.

Recommended $1,500.00

Art. 47. To see if the Town will raise and appropriate $100.00 for the Mid-Coast Human Resource Council.

Leave to Town

Art. 48. To see if the Town will raise and appropriate a sum of money for the rent of the Branch Mills Hall located in Palermo.

Recommended $200.00

Art. 49. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $89.00 for the Waldo County Committee for Social Action Weatherization Program.

Leave to Town

Art. 50. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $26.00 for the Waldo County Committee for Social Action Donated Commodities Program.

Leave to Town

Art. 51. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $141.00 for the Waldo County Committee for Social Action Home Energy Assistance Program.

Leave to Town

rt. 52. To see if the Town will raise and appropriate $100.00 for New Hope for Women Inc.

Leave to Town

rt. 53. To see if the Town will raise and appropriate $380.00 for Community Alcohol Service.

Leave to Town

The Registrar will be present at the polls during the voting hours for the urpose of registering new voters and revising the list of voters.

ated February 4, 1985.

CLAIR S. BRADSTREET
HOWARD E. GLIDDEN
DENNIS KELLER

Selectmen of Palermo

ASSESSOR'S REPORT

	Real	Personal	Total
Total			
Resident	$ 9,062,100	$ 136,700	$ 9,198,800
Non-Resident	4,751,100	3,000	4,754,100
	$18,567,300	$139,700	$13,952,900

Value of Land	$4,638,800
Value of Buildings	8,762,200
Value of Central Maine Power Company	262,200
Value of Mobile Pipe Line	150,000
Value of Personal Property	139,700

Tax Rate $16.20/$1,000

Amount of Tax Assessed in 1984

Town Officers	$ 1,000.00
Town Charge	5,000.00
Street Lights	550.00
Fire Alarm System	600.00
Kennebec Valley Mental Health	608.00
CBB TV	100.00
Roads and Bridges	6,000.00
Town Dump	8,700.00
Town Roads	10,000.00
Waldo Com Action	220.00
Windsor Ambulance	1,550.00
Senior Citizens	100.00
Central Senior Citizens	215.00
Kno-Wal-Lin Com. Health	404.00
Town Poor	1,500.00
Branch Mills Grange	500.00
Fees re: Proposed Town Office	5,000.00
Schools	168,760.00
County Tax	20,463.00
Overlay	8,791.98

Surplus

Palermo Vol. Fire Dept.	$ 1,000.00
Palermo Vol. Fire Dept. Lights, Heat, etc.	2,500.00
Snow Removal	8,000.00
Bush Control	500.00
Fees re: Proposed Town Office	7,000.00

Federal Revenue Sharing

Town Officers	$ 6,836.00
Road and Bridges	5,000.00

Excise Tax

Snow Removal	$ 25,000.00
Roads and Bridges	3,000.00

Aminal Control Account

Humane Society	$ 231.00

Exempt Property

Branch Mills Grange	$ 17,100.00
Greeley Corner Church	10,000.00
Palermo Christian Church	45,100.00
State of Maine	74,200.00
Smith Cemetery Assoc.	400.00
Palermo Vol. Fire Dept.	24,000.00

Veteran Exempt

Adams, Earl	$ 2,800.00
Archer, Claude	4,200.00
Banton, Walter	2,800.00
Bilodeau, Winifred	2,800.00
Brown, Donald	2,800.00
Conrad, Marion	2,800.00
Cross, William	2,800.00
Friedman, Evalyn	2,800.00
Gleason, Harold	2,800.00
Gurney, Reginald	2,800.00
Johnsrod, Carl	2,800.00
Leeman, Archie	2,800.00
Lother, Edna	2,800.00

Mathieson, James	2,800.00
Milla, Doris	2,800.00
Pilsbury, Ralph	2,800.00
Pottle, Norman	2,800.00
Priest, Mildred	2,800.00
Redman, Viola	2,800.00
Rines, Joseph	2,800.00
Severence, Merle	2,800.00
Shorey, George	2,800.00
Small, James	2,800.00
Soule, Lawrence	2,800.00
Soule, Marion	2,800.00
Studley, George	2,800.00
Willoughby, Shirley	2,800.00

DARRYL McKENNEY
HOWARD E. GLIDDEN
DENNIS KELLER
ROYCE NELSON
DAVID BANTON

Assessors of Palermo

SELECTMEN'S REPORT

Town Charge

Appropriated		$5,000.000
Income		7,629.77
		$12,629.77
Expended	$9,641.12	
Balance	2,988.65	

Town Officers

Appropriated:	Raise		$1,000.00
	Federal Revenue Sharing		6,836.00
			$7,836.00
Expended		$8,009.25	
Overdraft			173.25

Street Lights

Appropriated		$550.00
Expended	$582.44	
Overdraft		32.44

Fire Alarm

Appropriated		$600.00
Expended	$510.00	
Balance	90.00	

Fire Dept.

Appropriated		$1,000.00
Expended	$1,000.00	

Fire Dept., Fuel & Insurance

Appropriated		$2,500.00
Expended	$2,791.91	
Overdraft		291.91

Dog Licenses

Balance Forwarded		$136.75
Income		220.00
		$356.75
Expended	$390.79	
Overdraft		34.04

Windsor Ambulance

Appropriated		$1,550.00
Expended	$1,550.00	

Kennebec Valley Mental Health

Appropriated		$608.00
Expended	$608.00	

Waldo County Bus Transportation

Appropriated		$220.00
Expended	$220.00	

Kno-Wal-Lin. Community Health Service

Appropriated		$404.00
Expended	$404.00	

Central Senior Citizens

Appropriated		$215.00
Expended	$215.00	

Palermo Senior Citizens

Appropriated		$100.00
Expended	$100.00	

Branch Mills Grange

Appropriated		$500.00
Expended	$500.00	

CBB TV

Appropriated		$100.00
Expended	$100.00	

Planning Board

Balance Forwarded		$672.30
Income		72.00
		$744.30
Expended none		

Code Enforcement Officer

Balanced Forwarded		$500.00
Expended none		

Civil Defense

Balance Forwarded		$200.00
Expended none		

Forest Fires

Balance Forwarded		$303.50
Expended none		

Dump

Appropriated		$8,700.00
Expended	$8,700.00	

Town Office

Appropriated (Special Town Meeting)		
Raise		$ 5,000.00
Surplus		7,000.00
		$12,000.00
Expended	$12,000.00	
Invested in Certificate of Deposit.		

Snow Removal & Sanding

Balance Forwarded		$ 2,764.24
Appropriated: Excise Tax		25,000.00
Surplus		8,000.00
		$35,764.24
Expended	$33,303.64	
Balance	2,460.60	

Roads & Bridges

Appropriated:	Raise		$ 6,000.00
	Excise Tax		3,000.00
	Federal Revenue		5,000.00
	Other Income		864.78
			$14,864.78
	From Block Grant		5,729.96
			$20,594.74
Expended		$20,594.74	

Block Grant

Balance Forwarded		$ 8,819.27
Income		18,507.50
		$27,326.77
Expended		
Paving	$19,434.23	
Roads	5,729.96	
Balance	2,162.58	

Bush Control

Balance Forwarded		$423.04
Appropriated		500.00
		$923.04
Expended	$248.80	
Balance	674.24	

Paving

Appropriated		$10,000.00
From Certificate of Deposit		10,473.64
Block Grant		19,434.23
		$39,907.87
Expended	$39,907.87	

Grader

Income		$ 585.25
Town of Palermo		1,400.00
		$1,985.25
Expended	$1,817.35	
Balance	167.90	

General Assistance

Balance Forwarded		$1,244.70
Appropriated		1,500.00
		$2,744.70
Expended	$1,870.00	
Balance	874.70	

Schools

Balance Forwarded		$ 76,381.89
Appropriated		168,760.00
State of Maine		222,564.87
State of Maine Leeway		14,921.89
School Lunch		7,458.30
Other Income		19,563.06
		$509,650.01
Expended	$425,352.09	
Balance	84,297.92	

School Building

Balance Forwarded		$4,000.00
Expended	$ 149.23	
Balance	3,850.77	

School Bus Note

Balance Due		$15,335.00
Expended	$8,488.99	
Balance due Jan. 1985	$7,667.50 plus interest	

Swimming Program

Balance Forwarded		$400.00
Expended	$351.00	
Balance	49.00	

Cemeteries, Trust Fund

Income		$1,865.96
Expended	$1,865.96	

County Tax

Appropriated		$20,463.00
Expended	$20,463.00	

Federal Revenue Sharing

Balance Forwarded		$ 6,836.00
Income		10,879.00
		$17,715.00
Expended	$11,836.00	
Balance	5,879.00	

State Revenue Sharing

Income		$14,426.62
Expended	$14,025.00	
To reduce taxes.		

CLAIR S. BRADSTREET
HOWARD E. GLIDDEN
DENNIS KELLER
Selectmen of Palermo

Town Charge Detail

Archer, Claude K.	$ 274.10
Auditor	250.00
Bradstreet, Clair S.	200.00
Banton, Walter C.	300.00
Collector and Treasurer Cost	653.21
Bonds	111.00
Maine Municipal Association	604.70
Social Security	1,663.22
Telephone	191.33
Glidden, Howard E.	300.00
Keller, Dennis	100.00
Insurance	3,467.00
Town Reports	569.38
Clerk's Cost	84.77
Miscellaneous	205.23
Office Supplies	255.59
McKenney, Darryl	100.00
Boys Scout Troop	50.00
Dyer, Gary	160.00
H.L. Keay and Son	100.91

Town Officers Detail

Selectmen:	
Clair S. Bradstreet	$ 900.00
Howard E. Glidden	600.00
Dennis Keller	800.00
Assessors:	
Darryl McKenney	500.00
Howard E. Glidden	500.00
Dennis Keller	350.00
Royce Nelson	500.00
David Banton	500.00
Tax Collector and Treasurer:	
Walter C. Banton	2,100.00
Town Clerk:	
Virginia Dowe	600.00
Fire Chief	
Dean Willougby	50.00
Moderator:	
Frank Lee	40.00
Registrar of Voters:	
Edna Hannon	115.00
Doris Milla	40.00
Election Officials:	
Beverly Archer	84.75
Karen Bradstreet	84.75
Ruby Elliot	48.00
Millard Howard	43.75
Chip Bradstreet	7.00
David Parkman	7.00
Charles Pierce	7.00
Howard E. Glidden	7.00
Dean Willoughby	7.00
Clair S. Bradstreet	70.00
Jeannine Nelson	48.00

Snow Details

Bryant Steel Works	$ 542.88
Childs, Stephen	8,199.82
Haskell, Dusty	5,000.00
Haskell, Hattie	679.30
Johnsrude, Carl	49.20
Nelson, Royce	12,538.75
W.H. Shurtleff Co.	2,797.37
D. & J. Garage	23.00
Glidden, Elden	20.00
Tobey, Elwood	420.21
Chadwick, Douglas	586.50
Haskell, Francis	1,006.71
Kempton Tobey and Son	1,430.00
Foster, Stanley, Jr.	10.00

Roads and Bridges Details

Childs, Stephen	$12,356.06
Childs, Scott	41.64
Childs, Bill	8.20
Chadwick, Douglas	429.54
Haskell, Francis	225.54
Johnsrude, Carl	24.60
Marriners Inc.	185.90
Mollisons Inc.	2,307.06
Nelson, Royce	225.54
Lee, Frank	339.75
Pottle, Gerald	50.00
Mathieson, James	1,097.25
Stowe, Fred	33.76
W.H. Shurtleff Co.	1,840.00
Tobey, Kempton	30.00
Town of Palermo	1,400.00

Bushes Detail

Raven, Algene	200.00
Brann, Russell	48.80

TAX COLLECTOR'S REPORT

1982 Uncollected Personal Taxes		$65.20
1983 Uncollected Taxes	$20,086.89*	
Collected during 1984		$12,867.77
To Liens		7,020.78
Uncollected balance:		
Gary Dyer	$ 1.63	
M.H. Glidden	26.41	
Harry Studley	69.30	
Biff Glidden	96.00	
Justus Jones	5.00	198.34
		$20,086.89*
1984 Tax Commitment		$226,036.98
Abated Tax		32.40
Balance to collect		$226,004.58**
1984 Collected Taxes	$202,507.50	
Uncollected Taxes	23,497.08	
	$226,004.58**	

1984 Uncollected Resident Taxes

Baschkopf, Bunker & Shaw	$ 513.54
Mary Berrier	230.04
Steven Bourey	102.06
Bessie Bowes	145.80
Dorothy Brewster	32.40
Carroll Brann	421.20
Douglas Chadwick	628.56
Harold Christiansen	213.84
Larry Conley	599.40
Marion Conrad	327.24
Austin Cowing	395.28

Kevin Coffin	178.20
Herman Davis	421.20
Lester Davis	361.26
William Davis	145.80
Deer Hill Farms, Inc.	147.42
Robert Denis	356.40
Colin Dyer	356.40
Gary Dyer	422.82
Stanley Foster, Jr.	1,234.44
Domenick Gironda	110.16
Mahlon H. Glidden	437.40
Mahlon S. Glidden	737.10
Rodney Glidden	162.00
Steven Gray	210.60
Dusty Haskell	333.72
Francis Haskell	626.94
Ann Hines	202.50
Ronald Lacey	567.00
William Lamb	494.10
Dennis Langis	408.24
Harry Langis	6.48
Bradley Leeman	508.68
Gary Leeman	291.60
Norman Leeman	400.00
Gorden Malloy	97.20
Harry Marriner	380.70
Patricia Nason	97.20
James O'Donnell	421.20
Richard & Wm. O'Donnell	153.90
Patrick Parsons	503.82
Harry Dean Potter	745.20
Harry D. & John Potter III	90.72
Mearl Severance	147.42
Richard Shaw	447.12
Harold Siefkin	155.00
Harry Studley	2,167.56
Stephen Taylor, Jr.	169.82
Albert Ward	356.40
Hazel Weems	42.12
Justus Jones	639.90
	$19,345.10

1984 Uncollected Non-Resident Taxes

Charles Allen	$ 66.42
Ralph Aubuchon	194.40
Ella Curtis	217.08
Parker Curtis	8.10
Edward DiGiovanni	196.02
Gerald Ellis	194.40
Carl Erickson	249.48
Lawrence French	8.10
Richard Haines	528.12
Esther Handley	81.00
Elwyn Hewett	162.00
Roger Hoffman	356.40
Harry LaSalle	202.50
William Levesque	234.90
Stephen Madaio	183.06
Francis Magrath	22.60
David O'Connor	24.30
Christopher O'Leary	30.78
Palmer & Files	68.04
Henry Peavey	92.34
Russell Pike	124.74
Maxine Reinhardt	64.80
Bernard Sheplin	241.38
Judith Ann Sharp	64.80
James Sukeforth	16.20
Wayne Turner	81.00
Timothy Votta Jr.	71.28
Allen Warren	27.54
Theodore Warren	340.20
	$4,151.98

1984 Excise Tax collected and paid Town Treasurer	$41,358.53*
1984 Tax Interest collected and paid Town Treasurer	929.76*
1984 Boat Excise Tax collected and paid Town Treasurer	623.40*

*Receipts on file.

Respectfully submitted,

WALTER C. BANTON

Tax Collector

TREASURER'S REPORT

BALANCE FORWARD 1/1/84	$118,677.07
Cash Receipts; From,	
Use of grader	$ 1,878.75
Dog Licenses	220.00
Planning Board	72.00
Tax Maps	5.00
Phone use & Postage	12.24
Pistol Permits	12.00
Culverts	864.78
Cemetery Trust Funds	1,865.96
Insurance Refund	58.00
Lincoln County, Gore Road	106.50
Tuition Refund	155.44
Invested Funds	10,000.00
Interest on same	473.64
Federal Withholding Tax	13,099.71
State Withholding Tax	2,433.00
Social Security	1,591.92
School Lunch	7,458.30
School Fund, FICA	1,612.35
School Fund, Bus Payment & Int.	8,488.99
School Fund, Reimb. W/C acct.	1,329.00
School Fund, unemployment funds	23.93
Town of Chelsea, Special Ed. Funds	5,498.98
Town of Chelsea, Gas Tax Refund	325.40
Federal Revenue Sharing	10,879.00
STATE OF MAINE:	
Education Subsidies	222,564.87
Leeway	14,921.89
ECIA	13,518.00
Revenue Sharing	14,426.62
Snowmobile Regist. Refund	762.00
Road Assistance (Block Grant)	18,507.50
Forest Fire Tax Reimb.	832.16
Tree Growth Tax Remib.	49.80
Aircraft Excise Tax Reimb.	46.73
Property Tax Loss Compensation	549.85

WALTER C. BANTON, TAX COLLECTOR:	
1983 Tax	12,867.77
1984 Tax	202,507.50
1984 Tax Interest	929.76
1984 Excise Tax	41,358.53
1984 Boat Excise Tax	623.40
TAX LIENS, COSTS & INTEREST:	
Mahlon H. & Mahlon S. Glidden, 82	$ 494.75
Stanley Foster Jr., 82	1,444.80
Stanley Foster Jr., 83	822.89
Carroll Brann, 83	493.00
James Kennard, 83	60.42
Maxine Reinhardt, 83	97.09
Bradley Leeman, 82	369.42
Larry Conley, 82	885.95
Larry Conley, 83	717.69
Gary Dyer, 83	192.58
Carl B. Erickson, 82	282.56
Esther Handley, 82	281.01
Mahlon S. & Sherri Glidden	746.02
Henry Peavey, 82	117.18
Harry Marriner, 82	570.46
Phyllis Griffin Heirs, 82	725.75
Wm. & Richard O'Donnell, 82	234.21
Mahlon H. Glidden, 82	459.29
Christopher O'Leary, 82	131.21

Total Receipts	$622,057.55
Total Available	$740,734.62
Paid Selectmen's Warrants	618,869.46
	$121,865.16
Less Bank Charges	50.15
Balance on hand and in Bank of Maine	$121,815.01

Respectfully Submitted,
WALTER C. BANTON, Treasurer

Report of Cemetery Trust Funds

Beginning Balance		$29,610.84
New accounts*		150.00
Interest Earned		2,948.01
Withdrawn	$1,865.96	
Bank charges	12.00	
Balance 12/31/84		$30,830.89

New Accounts*:

Didusch-Miller, New Greely Cemetery	$ 50.00
Marshall & Lucy Nelson, Perkins Cemetery	100.00

Care of Cemeteries

Bruce Potter	$ 932.44
Robert Potter	560.64
Gordon Malloy	54.38
M.D. Saban, Sr.	58.50
Rena Carey	20.00
Yeaton's Supply	240.00
	$1,865.96

WALTER C. BANTON, Treasurer

Unpaid Liens

1981	
Archie Taylor	$ 51.60
1982	
Donald Hines	$ 243.36
James Sukeforth	68.14
Allen Warren	21.41
1983	
Dorothy Brewster	$ 38.55
Robert Denis	473.10
Carl B. Erickson	219.03
Mahlon H. Glidden	456.10
Mahlon S. Glidden	622.05
Esther Handley	192.75
Donald Hines	219.03
Bradley Leeman	515.16
Harry Marriner	410.03
Richard & Wm. O'Donnell	164.71
Christopher O'Leary	80.60
Henry Peavey	99.88
Harry Studley	1,836.36
James Sukeforth	61.33

WALTER C. BANTON
Treasurer

REPORT OF TOWN CLERK

To January 1, 1985

12 Marriages 11 Births 8 Deaths 2 Burials

Date of Death	Names of Deceased	Age	Place of Death	Place of Burial
Jan. 20, 1984	Geneva Mae Grant	90	Waterville, Me.	Branch Mills China, Me.
April 2, 1984	Stella D. Dyer	59	Waterville, Me.	Palermo
May 31, 1984	Joseph Larsen	82	Waterville, Me.	Palermo
June 6, 1984	Carleton B. Flye	61	Waterville, Me.	Freedom, Me.
July 12, 1984	Doris Norton Saban	80	Palermo, Me.	Palermo
Sept. 1, 1984	Ruth L. Grady	80	Waterville, Me.	Palermo
Sept. 11, 1984	William J. Davis	60	Waterville, Me.	Palermo
Oct. 14, 1984	Bernard L. Conlogue	63	Palermo, Me.	Palermo
Oct. 27, 1984	Daphne B. Cushman	81	Waterville, Me.	So. China, Me.
Dec. 7, 1984	Leta M. Tibbetts	74	Augusta, Me.	Palermo

Dogs Licensed in 1984

73 Males 40 Females 82 Spayed Females 28 Neutered Males
1 Kennel

Paid State of Me. Div. of Animal Welfare		$636.50
73 Males @ $5.50	$401.50	
40 Females @ $5.50	220.00	
1 Kennel @ $15.00	15.00	
Acc't Bal.	$636.50	
Paid Palermo Tax Collector		$220.00
82 Spayed Females @ $2.00	$164.00	
28 Neutered Males @ $2.00	56.00	
Acc't Bal.	$220.00	
Paid Jos. Travis III, Animal Control Officer		$24.00
Notifying delinquent dog owners: 6 @ $4.00		24.00

VIRGINIA W. DOWE
Certified Town Clerk of Palermo

CENTRAL MAINE AREA AGENCY ON AGING

P.O. Box 510, Augusta, ME 04330
622-9344 1-800-452-8703

"The Central Maine Area Agency on Aging is a private, non-profit charitable organization providing services to older persons in the Central Maine area. The 25 member Board, composed entirely of older persons over the age of 55, direct our organization of more than 5,000 members."

1983-1984 SERVICES TO PALERMO

SERVICES TO OLDER RESIDENTS IN THEIR OWN HOMES:

	Service Units	Value of Services
Home Based Care Act Funds	_____	$ _____
_____ Residents Served		
Care Management Visits	2	36.00
Home Delivered Meals	49	220.50
Outreach visits	48	432.00
Sub-Total Value of Services		$ 688.50

OTHER SERVICES TO OLDER RESIDENTS:

	# Service Units	Value of Services
Congregate Meals	187	$ 719.95
Adult Day Care Hours	1,087	5,108.90
Legal Services Case	1	10.00
Transportation (Passenger Miles)	2,032	1,016.00
Home Sharing	_____	_____
Interviews	_____	_____
Matches	_____	_____
Sub-Total Value of Services		$ 6,854.85

The total value of services to Palermo in 1984 was $7,543.35. We are requesting $215.00, approximately $3.40 for each older person in your community, for 1985.

REPORT OF THE PALERMO PLANNING BOARD

The Palermo Planning Board held regular monthly meetings and special meetings to act upon permits as required by the Shoreland Zoning Ordinance for the following: 7 houses, 1 milking parlor, 2 camps, 3 cottages, 1 barn, and 6 additions. Also 3 interior alterations, 3 mobile homes, 1 pole building and 2 shoreland septic systems. A permit was issued to move a camp on Sheepscot Lake from 25 feet to 75 feet from the high water line. Joseph Pilsbury resigned from the Board.

Compliance with the law by the townspeople has been good.

Respectfully submitted,

Martin Holzer, Vice Chairman
Madeleine Haskell, Secretary
Irving Drew
John Bradstreet
Dale Glendenning

PALERMO VOLUNTEER FIRE DEPT., INC.

During the past year the Palermo Volunteer Dept. answered 26 calls. These were 7 chimney, 14 grass and bush, 2 auto and 5 miscellaneous. Of these fires, 12 were in China, 1 in Liberty and 1 on the Gore.

We are presently looking for a truck to replace the 1941 Chevrolet. It is getting old and the brakes are poor so it is used only as a backup truck.

The Ford truck has been moved to Kenway Corp. to give better coverage to that part of town.

We invite your attendance at our Meetings which are held on the first Wednesday of each month at 8:00 p.m.

Respectfully submitted,

DEAN WILLOUGHBY, Chief

BRADLEY LEEMAN, Pres.

PALERMO SCHOOL CLUB ANNUAL REPORT 1983-1984

OFFICERS:

President, Mimi Roughgarden
Vice President, Gloria Beck
Treasurer, Ann Willoughby
Secretary, Diane Haskell

EXECUTIVE COMMITTEE:

Donna Bradstreet, Vicki Dyer and Miriam Keller

PURCHASES:

Films
VCR & Tapes
Computer
Mobile Bookshelf
Sports Equipment
Playground Equipment
Funding for Volunteer Workshops
Playground Improvement (work bee)
Sponsors of Speech Contest
Last Year's Winners: Original Speech: 1st place, Michael O'Brien; 2nd place, Patrick McGee.
Dramatic: 1st place, Deann Willoughby; 2nd place, Devin Saban; 3rd place, David Shorey
Plaque for Speech Contest
Gifts for Departing Teachers
Graduation Flowers for Graduates and Teachers

The School Club is Trustor of the Gertrude Jordan Scholarship Fund. Last year's recipients were: Rebecca Jones and Gail Wellman.

FUND RAISERS:

Fun Fair
Tom Watt Sales
Raffle of Computer and Food Basket

SPECIAL SPEAKERS AT OUR MEETINGS:

Dr. Keith Cook, psychologist, who briefly outlined P.E.T.
Dorothy Gregory from the State Library, discussed "Children and Reading."
Dr. Roy Miller showed a film on "Talking to Your Children About Sex."
Ms. Patricia Pierson spoke about "Nutrition and The Child."

REPORT OF THE SUPERINTENDENT OF SCHOOLS UNION #51

To the Citizens of Palermo:

The past six months as Superintendent of School Union #51 have been busy and very enlightening. Linda Leotsakos, Principal of Chelsea Elementary School, and Marc S. Curtis, Principal of Jefferson Village School, the two administrators with experience in Union 51, have been of great assistance for those of us who are new.

The Curriculum Guide that was compiled during the prior two years continues to be revised by the Curriculum Steering Committee of Union 51 under the direction of Linda Leotsakos and Marc Curtis. Testing designed specifically for this new Curriculum Guide was administered to Union 51 pupils in the spring of '84. The curriculum and testing results obtained are being evaluated and correlated in terms of pupil progress and curriculum strengths and weaknesses. This endeavor is without a doubt the most important education effort of your schools.

All school buildings appear to be in good repair, meet OSHA standards and are clean. Even though some of the buildings physically limit program expansion, the educational programs are adequate enough to meet the basic requirements. An ongoing 5 to 10 year maintenance program should be adopted and budgeted accordingly to allow an appropriate yearly funding level for the remaining educational programs.

At my interview session of July, 1984, a concern for the relationship between our elementary schools and the area secondary schools was expressed. This topic has been a frequent agenda item of the principals' meetings and also many one-on-one discussions. The thrust of our efforts at this point keys in on the students' anxieties. Student Council actions, speech contests, drama and other activities on a Union 51 basis are being discussed. Increased use of prior Union 51 students has been investigated and are in use. Increased communications between our schools and the high school guidance people are being attempted. Finally, some mechanism such as a survey for teacher input concerning our students' readiness, strengths or weaknesses, is being developed. Eventually a meeting of all administrators involved with our students, including the private schools, might be attempted to review our findings.

Adult education under the direction of Nancy Cooper, a teacher at the Jefferson Village School, now has a citizens-at-large advisory committee. An attempt to determine adult needs through a personal survey has been completed. Keeping in mind what is currently available through other adult programs in the area, the first assessment indicates a need of expansion of our own adult education activities. The present program now services only the Adult Basic Education and General Education Development interest. Enrichment classes along with course credit for high school diploma is planned and a budget will be available for your review.

The recent legislation in the fall of '84 on education continues to be reviewed for any required changes for Union 51. The finance section of the law has some implications educationally and for the most part requiring less local tax effort.

Efforts in child abuse awareness and intervention has progressed to a formal inservice program for Union 51 whereby approximately 12 teachers are involved. The inservice began in January and will hopefully be the beginning resource for other staff and parents whenever the need arises. Jean Eaton, Director of Special Services, has carried the plans forth as basically planned and outlined by Roy Bishop.

I particularly want to thank the town officials for their patience and understanding during the past six months as the superintendent's office staff has and continues to convert the Union 51 accounting to a newly written computer program. It is hoped to have the program in place and operational by July 1, 1985. Meanwhile, it is necessary to maintain a manual accounting procedure as a back-up.

A new full-time special education teacher for children with specific learning disabilities is now in place at the school.

The Building Committee is actively involved in the required steps to get the approval for a $600,000 addition to the school. The addition hopefully will include a multi-purpose room for school and town needs, a school library, and added classroom space. The educational program will be broader and more flexible.

On behalf of the school and Union staff, we have enjoyed and do appreciate the excellent cooperation of the School Committee, Selectmen, and townspeople.

Respectfully submitted,

J. WILLIAM WORDEN

Superintendent of Schools

Palermo School Staff

Name	Position	Salary for Position	
Rosemary Foster	Principal	5,911	per year
	Teacher - Gr. 5-8 Math/English	14,089	
Mary Jane Coleman	Teacher - Gr. 5-8 Science/Reading	15,100	
Betty Glidden	Teacher - G. 1/2 Social Studies, Gr. 5-8	16,375	
Kimberlyann Hatt	Speech Therapist - part-time	1,682.04	
Marie Hickey	Teacher - Special Ed.	12,775	
Kevin McElroy	Chapter I Teacher - part-time	5,750	
Marjorie Robbins	Teacher - Gr. 3	16,375	
Bonnie Rukin	Music - part-time	1,500	
Marcia E. Tobey	Teacher - Kindergarten, Gr. 1/2	13,200	
Jennifer Vachowski	Teacher - Gr. 4	14,875	
Sue White	Art - Gr. 1-4 - part-time	750	
Brenda Dyer	School Secretary	4.52	per hour
Betsynell Esancy	Chapter I Special Ed. Aide	4.42	per hour
Howard E. Glidden	Bus Driver	5,044	per year
	Custodian	4.29	per hour
Barbara Jackson	Cook	5,727.71	per year
	Bookkeeper	457.00	per year
Harold Dyer	Contracted Bus Driver	11,950	per year
Sawtelle's Bus Service	Contracted Bus Driver	15,700	per year

Palermo Student Enrollment

October 1, 1984

Elementary **Grade**	
K	19
1	16
2	10
3	20
4	13
5	9
6	13
7	15
8	13
Special Elementary	2
Total	130

Secondary **School**	
Cony High School	4
Erskine Academy	70
Oak Grove-Coburn	3
SAD 3 - Mt. View	2
U52 - Winslow	1
Total	80

GRAND TOTAL	210

AUDITOR'S REPORT

To the Board of Selectmen of the
Town of Palermo, Maine

In my opinion, the accompanying financial statements of the various funds and account groups present fairly the financial position of the Town at December 31, 1984, and the results of its operations for the year then ended, in conformity with consistently applied principles of accounting common to communities of this size.

My examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

HENRY T. LORD
Public Accountant

JANUARY 22, 1985

BALANCE SHEET

Year Ended December 31, 1984 / 1983

ASSETS

GENERAL FUND		
Cash	$115,936.01	$111,841.07
Temporary investments	12,000.00	10,000.00
Uncollected taxes	23,760.62	20,152.09
Unredeemed tax liens	5,773.19	5,889.93
Amount necessary to retire school bus note	7,667.50	15,335.00
TRUST FUNDS		
Certificate of deposit	18,000.00	18,000.00
Bank deposits	12,830.89	11,610.84
Cash	5,879.00	6,836.00
TOTAL	201,847.21	199,664.93

LIABILITIES

GENERAL FUND		
Accounts payable	$ 1,632.12	$ 1,641.75
Unexpended balances	105,906.03	97,093.55
State local road assistance account	2,162.58	8,819.27
Note payable to bank	7,667.50	15,335.00
Unappropriated surplus	47,769.09	40,328.52
TRUST		
Revenue sharing funds	5,879.00	6,836.00
Cemetery funds/restricted balance	20,610.00	20,460.00
unexpended income	10,220.89	9,150.84
TOTAL	201,847.21	199,664.93

UNAPPROPRIATED SURPLUS

Year Ended December 31, 1984

Balance at beginning of year		$ 40,328.52
Increase		
Excise taxes unapplied	$ 13,981.93	
State tax relief	401.62	
Interest on liens	516.57	
Departmental funds exceeded expenses	11,916.00	26,816.12
		67,144.64
Decrease		
Appropriations	19,000.00	
Abatements & adjustments	375.55	19,375.55
Balance at end of year		47,769.09

DEPARTMENTAL OPERATIONS
Year Ended December 31, 1984

	Total Fds. Available	Expendi-tures	Bals. to Surplus	Balances Unexpd.
ADMINISTRATION				
Town officers	$ 7,836.00	$ 8,009.25	$ (173.25)	$
Town charges	12,629.77	9,641.12	2,988.65	
Code enforcement	500.00			500.00
Planning board	744.30			744.30
PUBLIC SAFETY				
Fire department				
Operation	1,000.00	1,000.00		
Utilities & insurance	2,500.00	2,791.91	(291.91)	
Fire alarm	600.00	510.00	90.00	
Forest fires	303.50			303.50
Street lights	550.00	582.44	(32.44)	
Civil defense	200.00			200.00
HUMAN SERVICES				
Ambulance service	1,550.00	1,550.00		
Community health	404.00	404.00		
Mental health	608.00	608.00		
Dump	8,700.00	8,700.00		
Welfare	2,744.70	1,870.00		874.70
Senior citizens	315.00	315.00		
Bus transportation	220.00	220.00		
HIGHWAYS				
Roads & bridges	20,594.74	20,594.76	(0.02)	
Winter roads	35,764.24	33,303.64		2,460.60
Paving roads	39,907.87	39,907.87		
Bush control	923.04	248.80		674.24
Grader account	1,985.25	1,817.35	167.90	
EDUCATION				
School budget	509,650.01	425,352.09		84,297.92
School building	4,000.00	149.23		3,850.77
School bus note	8,488.99	8,488.99		
UNCLASSIFIED				
Town office project	12,000.00			12,000.00
Cemeteries	1,933.09	1,865.96	67.13	
Swimming program	400.00	351.00	49.00	
Public TV	100.00	100.00		
Humane Society	231.00	231.00		
Dog licenses	356.75	390.79	(34.04)	
County tax	20,463.00	20,463.00		
Overlay	9.084.98		9,084.98	
Branch Mills Grange	500.00	500.00		
TOTALS	707,788.23	589,966.20	11,916.00	105,906.30

TRUST FUNDS Year Ended December 31, 1984

Federal Revenue Sharing	
Balance at beginning of year	$ 6,836.00
Entitlement payments	10,879.00
Amount available	17,715.00
Transfer to general fund	11,836.00
Balance at end of year	5,879.00
Cemetery Funds	
Balance at beginning of year	$29,610.84
New accounts	150.00
Amount earned on investments	2,948.01
	32,708.85
Expended for fund purposes	1,877.96
Balance at end of year	30,830.89

CASH RECEIPTS & DISBURSEMENTS/1984

Cash balance at beginning of year	$118,677.07
Treasurer's receipts	622,057.55
	740,734.62
Treasurer's warrants	618,919.61
Cash balance at end of year	121,815.01
General fund	
Revenue sharing fund	
Bank balance at December 31, 1984	$122,105.78
Less checks outstanding	14,659.19
	107,446,59
Cash on hand deposited 1/10/85	14,368.42
Reconciled cash balance	121,815.01

LOCAL ROAD ASSISTANCE ACCOUNT/1984

Balance at beginning of year	$ 18,507.50
Amount received from State	18,507.50
Amount available	27,326.77
Transfer - To road accounts	25,164.19
Balance at end of year	2,162.58

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO MAINE

FOR THE MUNICIPAL YEAR 1985

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO MAINE

FOR THE MUNICIPAL YEAR 1985

POTTLE'S PRINTING · PALERMO, MAINE

TOWN OFFICERS

Moderator
Frank Lee

Selectmen, Assessors and Overseers of the Poor
Clair S. Bradstreet Howard E. Glidden David Banton

Assessors
Darryl McKenny Howard E. Glidden David Banton
Royce Nelson Colin Dyer

Town Clerk
Virginia Dowe

Tax Collector and Treasurer
Walter Banton

Road Commissioner
Stephen Childs

Plumbing Inspector
Edward Temple
Fire Chief and Fire Warden
Dean Willoughby

Deputy Fire Wardens
Gary Robinson & Walter C. Banton

School Board
Gary Dyer Elizabeth Crouse Millard Howard

Planning Board
Irving Drew Madeleine Haskell Dale Glendenning
John Bradstreet Martin Holzer Dwain McKenny Edward Pollard

Appeal Board
Dale McKenny Terry Crouse Mark White
David Dyer Lee Jackson

Animal Control Officer
Joe Travis III

State Senator

SENATOR JEAN B. CHALMERS

P.O. Box 505
5 Walker Place
Rockland, Maine 04841

Phone: (Office) 596-0014; (Home) 549-8686
Senate Phone 1-800-423-6900

Representative to the Legislature

STATE REPRESENTATIVE CAROL ALLEN

Home Address:
RFD 1, Box 1980
Liberty, Maine 04949
Telephone: 845-2704

Capitol Address:
House of Representatives
State House, Station #2
Augusta, Maine 04333
Telephone:289-1400

Toll Free House of Representatives Message Center
1-800-432-2900 (January-March, 1986; only)

Appleton, Hope, Union, Washington, Jefferson,
Somerville, Liberty, Palermo

STATE OF MAINE
HOUSE OF REPRESENTATIVES

TO THE CITIZENS OF PALERMO

I'd like to give you a short report on the activities of the 112th Legislature this past year.

Several important pieces of legislation were enacted. They include . . . . . raising the drinking age to 21 . . . . . adopting tougher drunk driving laws . . . . . creating a new fund to help combat child abuse . . . . . banning smoking in public areas of stores . . . . tightening controls over gasoline storage tanks. Particular emphisis was placed on reform to the worker's compensation system. We continued to address improving education in Maine by managing our educational resources more wisely and skillfully.

By law the Second Regular Session of the 112th Legislature must adjourn by April 16, 1986. The Constitution limits consideration at the Second Session to budgetary matters, emergency legislation, and bills proposed by the Governor.

An effective Legislature depends on the communication between the lawmaker and the people he or she represents. In order to do my job well I must know how you feel on the issues. Copies of all bills introduced in the Legislature are mailed weekly to the town clerk. A Weekly Legislative report is mailed to many town officials (please let me know if you wish to receive this listing of bills introduced and enacted into law).

While the Legislature is in session I can nearly always be reached by calling the House of Representatives at 289-1400 (or toll-free at 1-800-423-2900) or at my home, 845-2704. In addition, I am available in Palermo as often as my legislative schedule permits.

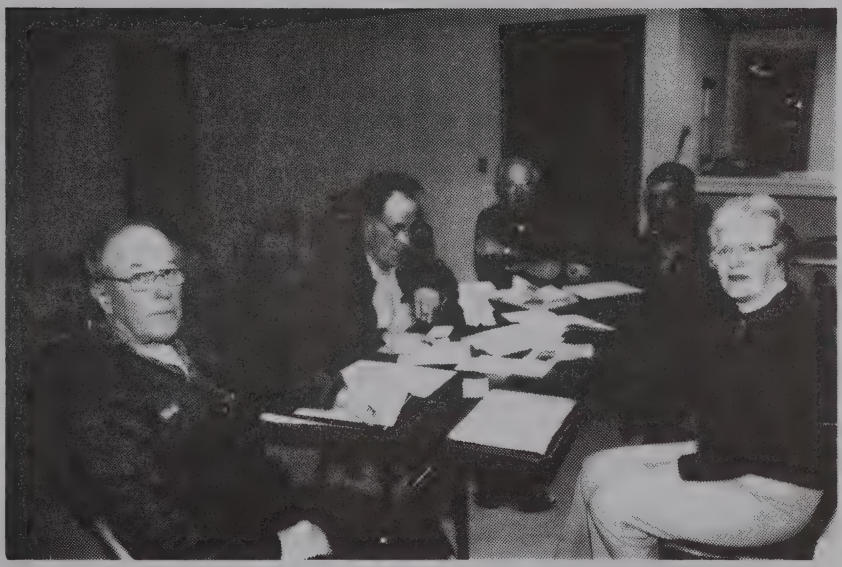
Many helpful publications are available from state agencies at no cost. I will be pleased to obtain copies for you and also I will gladly send you copies of any bills or laws that may be of interest to you. If you have problems dealing with or have questions about state agencies, give me a call or write me a note. As your Representative, I want to be of help whenever and however possible.

It is an honor for me to represent you in Augusta. Your willingness to share your opinions with me is deeply appreciated. All comments are needed and welcomed.

I am proud to represent Palermo in the Legislature.

Carol Allen
State Representative

First meeting of the Town Officers in the Town Office, December 5, 1985



From left to right; Walter Banton, Clair Bradstreet, Howard E. Glidden, David Banton, Virginia Dowe.

TOWN WARRANT

To Madeleine Haskell, a resident in the Town of Palermo, in the County of Waldo, in the State of Maine:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town, qualified by law to vote in town affairs, to meet on the 8th day of March, 1986, at ten o'clock in the forenoon at the Branch Mills Grange Hall, in said Town, to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said Meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To choose a Board of Selectmen for the ensuing year.

Art. 4. To choose a Board of five Assessors for the ensuing year.

Art. 5. To choose an Overseer of the Poor for three years.

Art. 6. To choose one member of the Superintending School Committee for the term of 3 years.

Art. 7. To see how many Road Commissioners the Town will elect for the ensuing year.

Art. 8. To elect one or more Road Commissioners for the ensuing year.

Art. 9. To see what method the Town will take to collect taxes for the ensuing year and act on same.

Art. 10. To elect a Tax Collector for the ensuing year.

Art. 11. To elect a Town Treasurer for the ensuing year.

Art. 12. To see if the Town will vote to elect a Budget Committee for the ensuing year.

Art. 13. To choose all other necessary Town Officers for the ensuing year.

Art. 14. To see if the Town will authorize the Selectmen to accept all Cemetery Trust Funds that they may receive in 1986.

Art. 15. To see what sum of money the Town will raise and appropriate for Town Officers.

Recommended Raise $9,000.00

Art. 16. To see what sum of money the Town will raise and appropriate for Town Charges.

Recommended $5,000.00

Art. 17. To see what sum of money the Town will raise and appropriate for the Palermo Volunteer Fire Department.

Recommended $1,000.00 from Surplus

Art. 18. To see what sum of money the Town will raise and appropriate for insurance, heat, and lights for the Palermo Volunteer Fire Department.

Recommended $2,700.00 from Surplus

Art. 19. To see what sum of money the Town will raise and appropriate for Street Lights.

Recommended $650.00

Art. 20. To see what sum of money the Town will raise and appropriate for fire alarm systems.

Recommended $1,000

Art. 21. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Mental Health Clinic.

Recommended $608.00

Art. 22. To see what sum of money the Town will raise and appropriate for Colby-Bates-Bowdoin Public Television.

Recommended $100.00

Art. 23. To see what sum of money the Town will raise and appropriate for Snow Removal and Ice Control

Rec. from Surplus 6,000.00 Excise Tax 30,000.00

Art. 24. To see what sum of money the Town will raise and appropriate for Bush Control.

Recommended from Suplus $500.00

Art. 25. To see if the Town wishes to carry forward at the Selectmen's discretion unexpended balances to the same accounts for the ensuing year.

Art. 26. To see if the Town will vote to charge interest on tax liens and, if so, how much.

Art. 27. To see what sum of money the Town will raise and appropriate for Town Roads and Bridges.

Federal Revenue $12,000.00

Art. 28. To see if the Town will vote to raise and appropriate a sum of money for a Town Dump for the taxpayers of Palermo.

Recommended $10,000.00

Art. 29. To see if the Town will raise and appropriate a sum of money for paving a portion of Town roads.

Art. 30. To see if the Town will vote to instruct the Selectmen to sell any and all real estate acquired by tax liens and to give quit-claim deeds for same. Real estate to be advertised and sold by sealed bids. To be advertised in the Kennebec Journal, Morning Sentinel, and Republican Journal.

Art. 31. To see if the Town will vote to authorize the Selectmen to borrow money for the use of the Town upon the credit of the Town.

Art. 32. To see if the Town will authorize the Board of Selectmen to enter into agreements with other towns to provide a Solid Waste Disposal Site for the use of Town residents.

Art. 33 To see if the Town of Palermo will vote to raise and appropriate the sum of $450.00 for the Waldo County Committee for Social Action Transportation Program.

Leave to Town

Art. 34 To see if the Town will raise and appropriate a sum of money as Palermo's share of operating cost of the North Kennebec Planning Commission.

Not Recommended

Art. 35. To see if the Town will raise and appropriate $1,469.00 for the Windsor Volunteer Ambulance Corp.

Recommended

Art. 36. To see if the Town will raise and appropriate $200.00 for the Palermo Senior Citizens Group.

Recommended

Art. 37. To see if the Town will raise and appropriate $215.00 for the Central Senior Citizens Group.

Recommended

Art. 38. To see what sum of money the Town will raise and appropriate for the Kno-Wal-Lin Community Health Service, Inc. Requested $404.00.

Leave to Town

Art. 39. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Humane Society.

Recommended $413.00

Art. 40. To see what sum of money the Town will raise and appropriate for the note on the Town Office.

Recommended from Surplus $10,000.00

Art. 41. To see what sum of money the Town will raise and appropriate for Interest.

Recommended from Surplus $1360.00

Art. 42. To see what sum of money the Town will raise and appropriate for the Code Enforcement Officers.

Recommended $500.00

Art. 43. To see what sum of money the Town will raise and appropriate for a swimming program.

Recommended $400.00

Art. 44. To see if the Town will authorize the Palermo Snowmo-Club to expend up to $400.00 for the maintenance, grooming, building and repair of snowmobile trails and bridges within the Town of Palermo which are available for the use of all taxpayers of the Town. These monies are a portion of the snowmobile registration fees returned to the Town by the State Treasurer. Expendi tures will be itemized and turned over to the Town for payment during the municipal year.

Art. 45. To see if the Town will vote to charge interest on unpaid taxes after Dec. 15 retroactive to Nov. 1, if so, what rate of interest to charge.

Art. 46. To see what sum of money the Town will raise and appropriate for Town Poor.

Art. 47. To see if the Town will raise and appropriate $100.00 for the Mid-Coast Human Resource council.

Leave to Town

Art. 48. To see if the Town will raise and appropriate a sum of money for the rent of the Branch Mills Hall located in Palermo.

Recommended $200.00

Art. 49. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $76.00 for the Waldo County Committee for Social Action Weatherization Program.

Leave to Town

Art. 50. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $39.00 for the Waldo County Committee for Social Action Donated Commodities Program.

Leave to Town

Art. 51. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $141.00 for the Waldo County Committee for Social Action Home Energy Assistance Program.

Leave to Town

Art. 52. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $10.00 for the Waldo County Committee for Social Action Heating Systems Improvement Program.

Leave to Town

Art. 53. To see what sum of money the Town will raise and appropriate for expense for the Town Office.

Recommended $1,500.00

Art. 54. To see if the town will raise and appropriate $200.00 for New Hope for Women Inc.

Leave to Town

Art. 55. To see if the Town will vote to take $10,000.00 from the Block Grant Account and put it in a savings fund for future use to build a salt and sand shed.

Recommended

Art. 56. To see if the Town will vote to Amend the Shoreland Zoning Ordinance by limiting the authority of the Planning Board and Code Enforcement Office to deal only with Shoreland and Multi-Tenament housing of three (3) or more families.

Art. 57. Shall an ordinance entitled "Shoreland Zoning Ordi nance for the Town of Palermo" be enacted? (This ordinance supercedes the State imposed Ordinance enacted on September 25, 1985)

Art. 58. Shall an ordinance entitled "Building Permit Ordinance Town of Palermo" be enacted? (This ordinance supercedes the Town Ordinance enacted on March 10, 1973)

Art. 59. Shall an ordinance entitled "Multi-family and Sub division Regulations of the Town of Palermo" be enacted? (This ordinance supercedes the Town Ordinance enacted on March 10, 1973)

The Registrar will be present at the polls during the voting hours for the purpose of registering new voters and revising the list of voters.

Dated February 14, 1986

CLAIR S. BRADSTREET
HOWARD E. GLIDDEN
DAVID BANTON

Selectmen of Palermo

ASSESSOR'S REPORT

	Real	Personal	Total
Resident	$ 9,757,700	$ 147,300	$ 9,905,000
Non-Resident	4,942,000	3,500	4,945,500
Total	$ 14,699,700	$ 150,000	$ 14,840,500

Value of Land	$5,075,700.00
Value of Buildings	9,186,300.00
Value of Central Maine Power Company	285,200.00
Value of Mobile Pipe Line	152,500.00
Value of Personal Property	150,800.00

Tax Rate $15.70 / $1000

Amount of Tax Assessed in 1985

Town Officers	$ 3,000.00
Town Charge	5,000.00
Street Lights	600.00
Fire Alarm System	600.00
Kennebec Valley Mental Health	608.00
CBB TV	100.00
Roads and Bridges	6,000.00
Town Dump	10,000.00
Waldo Com Action	375.00
Windsor Ambulance	1,469.00
Senior Citizens	200.00
Central Senior Citizens	215.00
Know-Wal-Lin Com. Health	404.00
Kennebec Humane Society	378.00
Soc. Act. Weatherization	89.00
Soc. Act. Commodities	26.00
Soc. Act. Home Energy Association	141.00
New Hope for Women	100.00
Land / Town Office	3,500.00
Town Office	5,000.00
Town Poor	1,500.00
Branch Mills Grange	200.00

Swimming Program	400.00
Schools	179,892.50
County Tax	20,911.80
Overlay	8,832.04

Surplus

Palermo Vol. Fire Dept.	$ 1,000.00
Palermo Vol. Fire Dept. Lights, Heat, etc.	2,700.00
Snow Removal	8,000.00
Bush Control	500.00
Fees re: Proposed Town Office	10,000.00

Federal Revenue Sharing

Town Officers	$ 6,000.00
Roads and Bridges	5,879.00

Excise Tax

Snow Removal	27,000.00
Roads and Bridges	3,000.00

Exempt Property

Branch Mills Grange	$ 17,600.00
Greely Corner Church	11,000.00
Palermo Christian Church	45,600.00
Palermo School	104,000.00
Palermo Vol. Fire Dept.	22,400.00
Palermo Youth Activities, Inc.	7,600.00
Smith Cemetery Assoc.	400.00
State of Maine	78,000.00

DARRYL McKENNY
HOWARD GLIDDEN
DAVID BANTON
ROYCE NELSON
COLIN DYER

ASSESSORS OF PALERMO

SELECTMEN'S REPORT

Town Charge

Appropriated		$5,000.00
Income		7,463.55
		$12,463.55
Expended	$10,677.98	
Balance	1,785.57	

Town Officers

Appropriated: Raise		$3,000.00
Federal Revenue Sharing		6,000.00
		$9,000,00
Expended	$8,439.00	
Balance	561.00	

Town Office

Appropriated Surplus		$10,000.00
Raise		5,000.00
Certificate of Deposit		12,648.88
Building Plans		70.00
Joe Travis Memorial		375.50
Border Trust Co. Loan		20,000.00
Total		$48,094.38
Expended	48,093.28	
Balance	1.10	

Town Office Land

Appropriated		$3,500.00
Expended	$3,500.00	

Street Lights

Appropriated		$600.00
Expended	$627.29	
Overdraft		27.29

Fire Alarm

Appropriated		$600.00
Expended	$510.00	
Balance	90.00	

Palermo Vol. Fire Dept.

Appropriated		$1,000.00
Expended	$1,000.00	

Fire House Heat & Insurance.

Appropriated		2,700.00
Expended	$2,593.13	
Balance	106.87	

Windsor Ambulance

Appropriated		$1469.00
Expended	$1469.00	

Palermo Senior Citizens

Appropriated		$200.00
Expended	$200.00	

Central Senior Citizens

Appropriated		$215.00
Expended	$215.00	

Know-Wal-Lin Community Service

Appropriated		$404.00
Expended	$404.00	

Kennebec Valley Mental Health

Appropriated		$608.00
Expended	$608.00	

Kennebec Valley Humane Society

Appropriated		$378.00
Expended	$378.00	

Branch Mills Grange

Appropriated		$200.00
Expended	$200	

WEESA Bus Transportation

Appropriated		$375.00
Expended	$375.00	

WEESA Weatherization Program

Appropriated		$89.00
Expended	$89.00	

WEESA Donated Commodities

Appropriated		$26.00
Expended	$26.00	

WEESA Home Energy

Appropriated		$141
Expended	$141	

New Hope for Women

Appropriated		$100.00
Expended	$100.00	

Code Enforcement Officer

Balance Forward		$500.00
Expended	$454.24	
Balance	45.76	

Plumbing Permits

Income		$447.00
Expended	$415.00	
Balance	32.00	

Planning Board

Balance Forward		$744.30
Income		102.00
Total		$846.30
Expended	$9.80	
Balance	$836.50	

Dump

Appropriated		$10,000.00
Expended	$10,000.00	

WCBB TV

Appropriated		$100.00
Expended	$100.00	

Dog Licenses

Income		$212.00
Expended	$95.52	
Balance	$116.48	

Forest Fires

Balance Forwarded		$303.50
Expended	None	

Snow Removal

Balance Forward		$2,460.60
Exice Tax		27,000.00
Surplus		8,000.00
Block Grant		1,584.02
Total		$39,044.62
Expended	$39,044.62	

Bush Control

Balance Forward		$674.24
Surplus		500.00
Total		$1,174.24
Expended	$628.33	
Total	545.91	

Block Grant

Balance Forward		$ 2,162.58
Income		22,713.74
Total		$24,876.32
Expended		
Bushes	$ 576.00	
Marriners	17,999.70	
Snow	1,584.02	
Balance	$4,716.60	

Grader

Income		$1,865.00
Expended	$1,846.60	
Balance	18.40	

General Assistance

Balance Forward		$ 847.70
Appropriated		1,500.00
Total		$2,374.70
Expended	$285.73	
Balance	2088.97	

Schools

Balance Forwarded		$ 84,297.92
Appropriated		179,989.50
State of Maine		239,347.00
Leeway		7,597.50
Other Income		14,531.40
Total		$579,763.32
Expended	$482,839.93	
Balance	96,923.39	

School Building

Balance Forward		$3,850.77
Capitol project		14,715.73
Total		$18,566.50
Expended	$18,566.50	

School Bus

Income		$7,941.82
Expended	$7,941.82	

Cemeteries, Trust Fund

Income		$1,429.98
Expended	$1429.98	

Swimming Program

Appropriated		$400.00
Expended	$400.00	

Temp. Loan

Income		$2,500.00
Expended	$2,500.00	

Civil Defense

Balance Forward		$200.00
Expended	None	

Federal Revenue Sharing

Balance Forward		$5,879.00
Income		14,987.00
Total		$20,866.00
Expended	$11,879.00	
Balance	8,987.00	

State Revenue Sharing

Income		$17,424.78
Expended	$16,388.49	
Balance	1,036.29	

Overlay

Appropriated	$8,832.04

CLAIR S. BRADSTREET
HOWARD E. GLIDDEN
DAVID BANTON

Selectmen of Palermo

Town Charge Detail

Auditer	$ 250.00
Bonds	111.00
Boy Scouts	50.00
Clair S. Bradstreet	200.00
Howard E. Glidden	200.00
Collectors Cost	811.59
Clerks Cost	134.94
Walter C. Banton	420.00
Claude K. Archer	340.00
Miscellaneous	366.79
Darryl McKenny	300.00
Dwain McKenny	40.00
Insurance	2901.00
Maine Municipal Association	624.70
Office Supplies	335.80
Social Security	1,717.27
Telephone	311.47
Town Reports	576.00
Interest	725.06

Town Officers Detail

Selectmen:	
Clair Bradstreet	$ 900.00
Howard E. Glidden	700.00
David Banton	800.00
Assessors:	
Darryl McKenny	700.00
Howard E. Glidden	525.00
David Banton	525.00
Royce Nelson	500.00
Colin Dyer	450.00
Overseer of Poor	
Clair Bradstreet	70.00
Howard E. Glidden	50.00
Tax Collector & Treasurer	
Walter C. Banton	2,200.00

Town Clerk	
Virginia Dowe	600.00
Fire Chief	
Dean Willoughby	50.00
Moderator	
Frank Lee	40.00
Registrar of Voters	
Diane McKenny	72.00
Election Officials	
Beverly Archer	30.00
Karen Bradstreet	30.00
Marion Soule	30.00
Ruby Elliot	44.00
Clair Bradstreet	44.00
Pauline Foster	44.00
Clair Bradstreet	35.00

Snow Detail

Bryant Steel Works	$ 4,308.86
Stephen Childs	9,003.75
Elden Glidden	126.85
Francis Haskell	571.56
Dusty Haskell	5,600.00
Harriet Haskell	478.45
Carl Johnsrude	20.50
Royce Nelson	14,913.35
Todd Nelson	52.00
Paul Page	1,080.24
Bernard Saban	141.00
W.H. Shurtliff Co.	2,327.66
Jack Tobey	390.39
Tilton Agency	30.00

Roads & Bridges

Stephen Childs	6,388.50
Carl Johnsrude	18.00
James Mathieson	918.00

Marriners Inc.	385.09
Mollison Inc.	1,479.88
Royce Nelson	211.20
Peter Nerber	27.00
Town of Palermo	900.00

Bushes Detail

Walter Banton	45.00
Stephen Childs	120.00
Dwight Haskell	120.00
Dwain Haskell	48.00
Todd Nelson	56.00
Scott Childs	156.00
Hugh Krajewski	83.33

Grader Detail

Repairs	713.83
Fuel	586.77
Insurance	360.00
Operator	186.00

Town Office Details

Moony Co.	1,500.00
Blane Casey	42,449.00
Rolfe Welldrilling	1,800.00
Charles Pierce	500.00
Waldo County Register Deed	8.00
Palermo Planning Board	2.00
Everett Drake	40.00
Advertising	111.65
Discount Products	1,255.00
Kempton Tobey	192.10
Virginia Dowe	30.69
Walter Banton	104.92
LaPointe Lumber	26.31
Central Maine Power	23.55
Joe Suga	50.06

TAX COLLECTOR'S REPORT

1982 Uncollected Tax		$ 65.20
Collected during 1985	$ 37.95	
Balance Uncollected		27.25
1983 Uncollected Tax		198.34
Collected during 1985	166.93	
Balance Uncollected		31.41
1984 Uncollected Tax		23,497.08*
Collected during 1985	7,899.40	
To Liens	7,899.40	
Uncollected Bal.	27.54 **	
1985 Tax Commitment		$233,152.85
Abated Tax		43.96
Balance to Collect		233,108.89 **
1985 Collected Taxes	$212,507.14	
Uncollected Taxes	$233,108.89 **	
	$233,108.89 **	

UNCOLLECTED RESIDENT TAX

Jeffrey Archer	$ 92.63
Baschkopf, Bunker & Shaw	199.99
Mary Berrier	230.79
Winifred Bilodeau	181.03
Carroll Brann	431.75
Dorothy Brewster	31.40
Wayne Chadwick	47.10
Harold Christiansen	263.76
Austin Cowing	390.93
Herman Davis	471.00
Lester Davis	373.66

Mary Davis	141.30
Deer Hill Farms, Inc.	142.87
Gary Dyer	406.63
Kevin Flynn	282.60
Albert Foss	31.40
Stanley Foster Jr.	1,232.45
Domenick Gironda	422.33
Mahlon H. Glidden	420.76
Mahlon H. & Mahlon S. Glidden	43.96
Mahlon S. Glidden	97.34
Beverly Haskell	47.10
Clayton Haskell	1,433.41
Dusty Haskell	292.02
Ann Hines	204.10
Justus Jones	612.30
William Lamb	480.42
Dennis Langis	442.74
Harry Langis	20.41
Bradley Leeman	540.08
Eric Leeman	7.85
Gary Leeman	298.30
Mark Leeman	94.20
Gordon Malloy	94.20
Harry Marriner	384.65
Dale McGee	290.45
Harold Mehuren	163.28
Patricia Nason	78.50
Thomas Nickerson	339.12
Helen & Maureen O'Donnell	1,106.85
Richard & Wm. O'Donnell	109.90
Patrick Parsons	496.12
Scott Pilsbury	39.25
John P. III & Harry Dean Potter	43.96
John P. Potter III	600.00
Ramona Potter	290.45
Mearl Severance	142.87
Richard Shaw	456.87
Diane Shorey	36.05
Frederick Soule	157.00
Harry Studley	2,095.95

Louise Studley Heirs	94.20
Stephen Taylor Jr.	250.74
Alfred Ward	353.25
	$18,032.27

UNCOLLECTED NON RESIDENT TAX

Ralph Aubuchon	91.50
Russell & Roger Black	40.82
John Bodak	376.80
Carlton Bowden	259.05
Michael DiProspero	58.09
Lawrence French	17.24
Ralph Glidden Sr.	4.71
Lewis Hamilton	47.10
Esther Handley	75.36
Elwyn Hewett	171.13
James Kennard	17.27
Douglas Kerwin	61.23
Harry LaSalle	96.25
William Levesque	259.05
Carlton Ming	18.84
Donald O'Connor	23.55
Austin Ogden	72.22
Christopher O'Leary	29.03
Henry Peavey	89.49
Russell Pike	120.89
John Regazzi	172.70
Judith Ann Sharp	45.53
Wayne Turner	94.20
Valentine VanDuzer	125.60
Timothy Votta Jr.	146.01
Hazel Weems	54.95
	$2,596.48

1985 Excise Tax collected and paid Town Treasurer $45,780.09 *

1985 Tax Interest collected and paid Town Treasurer 1,062.69 *

1985 Boat Excise Tax collected and paid Town Treasurer 675.60 *

* Reciepts on file

Respectfully submitted,
WALTER C. BANTON
Tax Collector

TREASURER'S REPORT

BALANCE FORWARD	$121,815.01
Cash Receipts, from	
Use of Grader	1,865.00
Dog licenses	212.00
Planning Board	102.00
Junk yard Permit	50.00
Plumbing Permits	407.00
Pistol Permits	50.00
New Office plans	70.00
Joseph Travis Memorial fund for Town Office	375.50
Cemetery Trust Funds	1,492.98
Various refunds and reimb.	1,373.82
Federal Withholding Tax	17.033.66
State Withholding Tax	3,886.70
Social Security	1,717.16
Norstar Bank, loan	25,000
Norstar Bank, invested funds	12,000.00
Norstar Bank, interest on same	648.88
Border Trust Co. Loan, Town Office	20,000.00

Town of Chelsea, Special Ed. Funds	155,62
School Addition Fund, reimb.	14,715.73
School Lunch	7,831.87
School Fund, Bus pay't reimb	7,941.82
School Fund, FICA	1,634.03
STATE OF MAINE:	
Education funds	293,347.04
Leeway	7,597.50
Revenue Sharing	17,424.78
Snowmobile Regist. Refund	816.00
Road Assistance (Block Grant)	22,713.74
Various funds	1,298.08
Federal Revenue Sharing	14,987.00
Walter C. Banton, Tax Collector:	
1982 Tax	37.95
1983 Tax	166.93
1984 Tax	15,580.14
1985 Tax	212,507.14
1985 Excise Tax	45,780.09
1985 Tax Int.	1,062.69
1985 Boat Excise Tax	675.60
TAX LIENS, COSTS & INT.	8,818.18
Total Receipts	$766,979.48
Total Available	888,794.49
Paid Selectmen's Warrants	742,788.59
	146,005.90
Less Bank Charges	47.55
Balance on hand and in Norstar Bank	145,958.35

Respectfully submitted,

Walter C. Banton, Treasurer

Report of Cemetery Trust Funds: 1985

Beginning Balance	Maine Savings Bank	$25,850.79
Interest		2,253.17
Withdrawn	$1,429.98	
Service charges	12.00	
Beginning Balance	Norstar Bank	4,980.10
Interest		410.66
New Accounts **		825.00
Balance 12/31/85		$32,877.74

**New Accounts.

Wm. & Mary Davis	New Greeley Cem.	$125.00
Bertha Turner	Sand Hill Cem.	125.00
	East Palermo Cem	125.00
Thomas Nickerson	New Greeley Cem.	125.00
Walter Griffin	Hannan Cem.	200.00
Sidney Jones	New Greely Cem.	125.00

Care of Cemeteries

Christine Malloy	$475.00
Patsy Glidden	360.00
Susan Glidden	315.00
Rena Carey	15.00
M. D. Saban	58.50
Dinsmore's Store	62.28
Tobey's Store	4.25
Harts Lawn & Garden	139.95
	$1,429.98

Unpaid Liens

1982	
Donald Hines	$143.36
1983	
Donald Hines	219.03

1984

Mary Berrier	250.17
Lester Davis	392.87
Mahlon H. Glidden	475.67
Esther Handley	88.09
Ann Hines	220.22
Justus Jones	695.89
William Lamb	537.33
Bradley Leeman	553.19
William Levesque	255.45
Harry Marriner	414.04
Wm. & Richard O'Donnell	167.37
Henry Peavey	100.42
Mearl Severance	160.32
Judith Ann Sharp	70.47
Harry Studley	2,327.27

REPORT OF TOWN CLERK

TO JANUARY 1, 1986

8 Marriages 14 Births 13 Deaths 5 Burials

Date of Death	Names of Deceased	Age	Place of Death	Place of Bur
Jan. 4	Everett Walter Rollins	78	Lincoln, Me.	Palermo
Jan. 17	Elmer E. Howard	76	Augusta, Me.	Palermo
Jan. 29	Porter Emerson Ingraham	--	Brooksville, Fla.	Palermo
Feb. 20	Arthur Manley Boynton	94	Palermo, Me.	Liberty
Mar. 1	Carolyn Jane Haskell	50	Palermo, Me.	China
Mar. 28	Joseph H. Travis, Jr.	--	Ft. Lauderdale FL	Palermo
Apr. 17	Cony Moody Haskell	78	Waterville, Me.	cremated
May 2	Bessie E. Studley Bowes	75	Belfast, ME	cremated
June 20	Jayme Lynn Nickerson	7	Palermo, ME	Palermo
June 30	Louise Bessie Studley	60	Palermo, ME	Saco
July 9	Edith E. Grant	76	Augusta, ME	Palermo
Aug. 21	Malvina Jane Howard	78	Augusta, ME	Palermo
Sept. 4	Claude Edward Archer	92	Togus, ME	China
Aug. 31	Iva Florence Conklin	97	Albion, ME	Palermo
Oct. 14	Madeline Sara O'Donnell	85	Fairfield, ME	Palermo
Oct. 22	Sylvia Bell Bessey	84	Augusta, ME	Palermo
Dec. 11	Manley Laforest Scates	75	Waterville, ME	Palermo

Dogs Licensed in 1985

73 Males 39 Females 76 Spayed Females 30 Neutered
1 Kennel

Paid State of Me. Div. of Animal Welfare		$631.00
73 Males @ $5.50	$401.40	
39 Females @ $5.50	214.00	
1 Kennel @ $15.00	15.00	
	$631.00	Acc't Bal.
Paid Palermo Tax Collector		$212.00
76 Spayed Females @ $2.00	$152.00	
30 Neutered Males @ $2.00	60.00	
	$212.00	Acc't Bal.

VIRGINIA W. DOWE
Certified Town Clerk
of Palermo

TRUST UNDER DEED OF MADGE H. WALKER

Town of Palermo
Board of Selectmen
Palermo, Maine

Gentlemen:

The benefits provided under the deed of Madge H. Walker consist of free medical care at Waldo County General Hospital and Thayer Hospital in Belfast and Waterville, respectively, as well as scholarship aid at the University of Maine.

Enclosed are memoranda outlining the payments made to these institutions from the trust representing reimbursements for funds expended during the fiscal year ended May 31, 1985. Each report also itemizes the number of residents aided in the specified towns.

Sincerely yours,

Anne L Smith

Payments to University of Maine at Orono representing reimbursement of funds expended during the period June 1, 1984 to May 31, 1985 for a total of $43,604.14.

Town	Recipients	Amounts
Appleton	1	$ 1,800.00
Liberty	9	20,520.00
Montville	5	13,520.00
Palermo	1	2,440.00
Searsmont	3	5,030.00
Washington	5	8,410.00
Union	1	1,075.00
	25	$52,845.00*

Note: Amount includes surplus of 1983-1984 distribution, plus interest earned on income collected.

Payments to Mid-Maine Medical Center in Waterville, representing reimbursement of funds expended during the period June 1, 1984 to May 31, 1985 for a total of $23,802.07.

Town	Recipients	Amounts
Appleton	None	None
Liberty	10	$16,262.01
Montville	3	3,539.00
Palermo	6	6,995.93
Searsmont	1	108.00
Washington	None	None
		$26,904.94

Payments made for f/y/e 5/31/85

Sept. 1	$ 2,500.00	
Dec. 1	2,500.00	
Mar. 1	2,500.00	
June 11	16,302.07	as of 5/31/85
	$23,802.07	

Report from Center based on payments recieved June 1, 1984 to May 31, 1985

June	$16,904.93
Sept.	2,500.00
Dec.	2,500.00
Mar.	2,500.00
	$26,904.93

Payments to Waldo County General Hospital in Belfast, representing reimbursement of funds expended during the period June 1, 1984 to May 31, 1985 for a total of $23,802.07

Town	Recipients	Amounts
Appleton	N/A	$ 1,535.90
Liberty	N/A	9,234.17
Montville	N/A	3,842.13
Palermo	N/A	913.65
Searsmont	N/A	11,037.69
Washington	N/A	441.30
		$26,904.84

Payments Made for f/y/e 5/31/85

Sept. 1	$ 2,500.00	
Dec. 1	2,500.00	
Mar. 1	2,500.00	
June 11	16,802.07	as of 5/31/85
	$23,802.07	

Report from Hospital based on payments received June 1, 1984, to May 31, 1985

June	$16,904.93
Sept.	2,500.00
Dec.	2,500.00
Mar.	2,500.00
	$26,904.93

REPORT OF THE SUPERINTENDENT OF SCHOOLS UNION #51

The completion of six months as Superintendent of Schools does not provide a broad base on which to fully analyze the status of education in School Union #51. This process will take a much longer period of time and involve a large number of people. In these six months I have worked to familiarize myself with each community, to provide leadership for improving Union procedures, and to begin to develop a long range plan for each town and the Union as a whole.

Through the Joint Committee's foresight the administration of the Union is workable because of hiring Marc Curtis as Assistant Superintendent. This position allows for improved coverage and direction in the development of curriculum, the evaluation of staff, the evaluation of programs, the training of staff, negotiations, building programs, the recruiting and hiring of staff, and the development of budgets utilizing a team approach.

It is important to note that this year the implementation of new legislation has created three areas of importance which must be addressed as they will have great impact on the delivery of educational services. These are:

1. The requirement to develop a long range plan which includes a yearly "School Improvement Plan".
2. The new teacher certification legislation which will provide for a high level of teacher involvement in teacher supervision and improvement.
3. Yearly statewide testing which must be considered in the evaluation of school programs.

Each of these require both teacher time and in at least two of them teacher training. All, if utilized properly, can improve education at the local level. Our task is to utilize them to maximize their effect on our young people's education.

There are many positive things happening in this Union. These include:

1. A well developed curriculum document which is being evaluated on an ongoing basis.
2. Tests in place which are drawn on Union curriculum goals.
3. A strong special services program for students with learning and physical handicaps.
4. An emphasis on the improvement of the writing process.
5. A pilot project to implement the teacher certification law.
6. A strong professional staff.
7. A dedicated support staff.

Areas which are of current concern include;

1. Increased budget requests which reflect higher staff salaries, State mandates, and need for improved services. There will be a great impact on 1986-87 budgets due to a lack of July 1, 1986 balances.
2. The high rate of attrition of Union #51 secondary school students as well as the need to more closely monitor all secondary school students' progress.
3. The development of improved staff supervision and evaluation.
4. Improving inadequate library and media services.

While this position is challenging from an organizational and educational standpoint, it is now a more manageable one. The ability to work cooperatively with the Assistant Superintendent and Special Services Director allows the Superintendent to be more than a "caretaker". Programs and personnel can be monitored, research done, and recommendations made as to educational improvements. While this leads to more centralized control, it also provides a much better ability to provide assistance to teachers, building administrators, and school committees.

The first six months have been very enjoyable. I would like to thank all of you for your assistance, cooperation, and concern.

Respectfully submitted,

H. Graham Nye

Attrition of Palermo Students

In the written Superintendent's Report the coordination and follow through on Palermo students tuitioned to area secondary schools has been identified as a problem. Below are enrollment figures for the three most recent senior classes showing the attrition rate. While the transfer of students is not accounted for in these tables, it is assumed that transfers in and out nearly balance. This is affirmed by the survey of local high schools conducted this fall.

Palermo Students

Class of	Enrolled 10/01/82	Enrolled 10/01/83	Enrolled 10/01/84	Enrolled 10/01/85	% Not Enrolled in Senior Year
1986	19	19	20	17	10.5%
1985	25	25	21	22	12.0%
1984	17	18	14	11	35.2%

Palermo Student Enrollement

October 1, 1985

Elementary	
Grade	
K	12
1	18
2	13
3	9
4	19
5	12
6	10
7	15
8	16
	124
Grammie's House	1
SAD 11	
Gardiner	1
	126
Secondary	
School	
Cony High School	3
Erskine Academy	58
Oak Grove-Coburn	4
SAD 3 - Mt. View	5
U52 - Winslow	1
Total	71
GRAND TOTAL	197

Palermo School Staff

Name	Position	Salary for position
Rosemary Foster	Principal Teacher - Gr. 5-8 Math/English	$24,000/year
Teresa R. Becker	Long-Term Sub. Teacher Grades K/1 (2nd half year)	69/day
Elizabeth A. Carter	Long-Term Sub. Teacher Grade K/1 (1st half year)	69/day
Mary Jane Coleman	Teacher - Gr. 5-8 Reading/Spelling/Science Health/Physical Ed.	17,250/year
Betty Glidden	Teacher - Gr. 1 and Social Studies - Gr. 5-8	18,250/year
Marsha Dishler Hall	Special Ed. - Resourse Rm.	15,500/year
Kimberlyann K. Hatt	Speech Therapist - part-time	1,706.25/year
Kevin K. McElroy	Chapter I Teacher - half-time	6,500/year
Marjorie J. Robbins	Teacher - Gr. 2/3	18,250/year
Marcia Tobey	Teacher - K/Gr. 1	Leave of Absen
Jennifer Jo Vachowski	Teacher - Gr. 4	17,000/year
Bonnie Rukin	Music Teacher - part time	1,500/year
Susan White	Art Teacher - Gr. K-8	1,500/year
Betsynell H. Esancy	Chapter I Special Ed aide	4.64/hour
Emily J. Jones	Teacher Aide (federally funded) Resource Room	4.50/hour
Brenda Dyer	School Secretary	4.75/hour
Howard E. Glidden	Bus Driver	5,297/year
	Custodian	4.50/hour
Harold Dyer	Contracted Bus Service	11,950/year
Sawtelle's Bus Serv.	Contracted Bus Service	15,700/year
Betsynell H. Esancy	Cafeteria Worker part-time	4.64/hour
Barbara Jackson	Head Cook	6,014.75/year
	Bookkeeper	490/year

CENTRAL MAINE AREA AGENCY ON AGING

The Central Maine Area Agency on Aging is a private, non-profit charitable organization providing services to older persons in the Central Maine Area. The 25 member Board, composed entirely of older persons over the age of 55, direct our organization of more than 5,000 members.

1984-1985 SERVICES TO PALERMO

Services to Older Residents in Their Own Homes:

	Service Units	Value of Services
Home Based Care Act Funds		$ 2,958.47
2 Residents served		
Care Management Visits	17	238.53
Home Delivered Meals	91	348.53
Outreach Visits	141	1,833.00
Sub-Total Value of Services		$ 5,378.00

Other Services to Older Residents:

	Service Units	Value of Services
Congregate Meals	267	$ 1,006.59
Adult Day Care Hours	999	3,346.65
Legal Services Cases	1	10.00
Transportation Miles	3,178	1,303.00
Home Sharing		
Interviews		
Matches		
Sub-Total Value of Services		$ 5,666.24

The total value of services to Palermo in 1985 was $11,044.24. We are requesting $215.00, approximately $3.40 for each older person in your community, for 1986.

Permits Issued in 1985 by Bob Temple LPI #795

Permit #	Issued to	Street	Fee Paid	Date Issued	Date Inspected	Type
81	Ralph Pilsbury	Old Rte. 3	40	9/03/85	10/21/85	SSWD
82	Clark Cail	Hostile Valley Rd.	40	9/03/85	9/24/85	SSWD
83	Albert Foss	Level Hill Rd.	40	9/03/85	9/22/85	SSWD
84	David Glendenning	Old Rte. 3	40	9/04/85	12/04/85	SSWD
85	Gary Leeman	Off Old Rte. 3	40	9/13/85	Not Insp.	SSWD
86	Fred Williams	Old Rt. 3	6	9/18/85	10/15/85	Plumb.
87	Town of Palermo	North Palermo	12	10/01/85	11/06/85	Plumb.
88	Pierce Urban	Gore Rd.	40	10/15/85	12/01/85	SSWD
89	Pierce Urban *	Gore Rd.	21	10/15/85	Not Insp.	Plumb.
90	Bald Head Isl. Inc.*	Lot 38 Bald Hd. Isl.	40	10/23/85	Not Insp.	SSWD
91	Bald Head Isl. Inc.*	Lot 38 Bald Hd. Isl.	18	10/23/85	Not Insp.	Plumb.
92	Palermo School	Rte. 3	24	11/01/85	11/26/85	Plumb.
93	Palermo School	Rte. 3	20	11/05/85	11/28/85	SSWD
94	Paul Kraus*	Box 865, Palermo	40	11/05/85	Not Insp.	SSWD
95	Maine Inland Fish.*	Fish Hatchery	40	11/12/85	Not Insp.	SSWD
96	David Glendenning*	Old Rte. 3	18	11/25/85	Not Insp.	Plumb.

Note: Work must begin with 6 months of date permit is issued or permit is voided.

REPORT OF THE PALERMO PLANNING BOARD

The Planning Board held monthly and special meetings to act upon the following applications; two sub-divisions, 4 cottages, 9 additions, 2 conversions, 9 mobile homes, 7 houses, 2 cabins, 1 camp, 2 barns, 5 garages, several renovatons, sheds and decks. One building to be moved to a different location, 1 Town Office and the school addition. Three additions were referred to the Appeals Board because they were in the protected zone.

Members this year are John Bradstreet who was elected Chairman, Marty Holzer vice chairman, Madeleine Haskell, Secretary, Irving Drew, Dale Glendenning. Dwain McKenney and Edward Pollard are the alternates. Robert "Bob" Temple was appointed code Enforcement Officer and later the Plumbing Inspector.

The State has imposed its Minimum Shoreland Zoning Ordinance upon the town. At this writing the Planning Board, Appeals Board, Selectmen and interested citizens are drafting an ordinance which will be presented to the town at a public meeting.

Respec t fully submitted,

Madeleine Haskell
Secretary

REPORT OF THE PALERMO VOLUNTEER FIRE DEPT.

During the past year the Fire Dept. answered 13 calls. These were 4 chimney fires, 3 grass, 1 house, 2 automobiles and 3 misc.

To help cut insurance rates in town the Fire Dept. asked to be tested by the ISO Commercial Risk Services Inc., and they will soon announce that we have gone to a class 9 rating.

Some of the things that we have done to get this are, purchased 2 Scott Air Packs, (1 with funds donated in memory of Jane Haskell), 3-20 lb. dry chemical fire extinguishers and some hand tools. We have also added 8 phones to the fire line making 18 in all. The 1957 Ford was moved to Kenway Corp. to give quicker response in that end of Town. The 1941 Chevy truck has been retired.

We have recently purchased a 1970 Ford L900 with a 750 gpm pump from the City of Auburn. We plan to have this truck equipped and in service this spring.

We thank you for your continued support and invite you to attend our meetings and inspect the equipment.

Respectfully submitted,
DEAN WILLOUGHBY, Chief
BRADLEY LEEMAN, Pres.

AUDITOR'S REPORT

Board of Selectmen
Town of Palermo

We have examined the combined financial statements of the Town of Palermo, Maine, for the year ended December 31, 1985, as listed in the Index. Our examination was made in accordance with generally accepted governmental auditing standards and, accordingly included such tests of the accounting records and such other auditing procedures as we deemed necessary in the circumstances.

The Town of Palermo, like most Maine towns, does not maintain a record of general fixed assets, and accordingly, a statement of such is not included.

In our opinion, except for the omission of a Statement of General Fixed Assets which results in an incomplete presentation, the Combined Financial Statements present fairly the financial position of the town of Palermo, Maine, at December 31, 1985, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Bryant M. Brown & Assoc., P.A.

Notes to Financial Statements

(1) Accounting Policies

The town of Palermo maintains its financial records on a modified accrual basis. When the budget is approved at Town Meeting taxes receivable are charged for the total amount and various departmental accounts credited with the appropriations. Cash Receipts and Disbursements are recorded as funds are received and disbursed

(2) Internal Control

The system of internal control is as adequate as could reasonably be expected in a small town with part-time employees.

Recommendations and Comments

We do recommend that the Selectmen consider increasing the present Bond coverage substantially. By todays standards $5,000.00 seems very inadequate.

We would like to take this opportunity to express our appreciation to the Town Officers for the helpful and courteous treatment afforded us during the examination.

EXHIBIT A

TOWN OF PALERMO, MAINE
COMBINED BALANCE SHEET - ALL FUNDS
DECEMBER 31, 1985

	General Fund	Federal Revenue Sharing	Cemetery Trust Funds	Long Term Debt	TOTALS Memorandum Only 1985	1984
ASSETS						
Cash	136,971.35	8,987.00			145,958.35	121,815.01
Savings			32,877.74		32,877.74	12,830.89
Temporary Investments						30,000.00
Uncollected Taxes	20,687.95				20,687.95	23,760.62
Tax Liens	7,071.16				7,071.16	5,773.19
Amount Necessary to Retire						
School Bus Note						7,667.50
Building Note				20,000.00	20,000.00	
Totals	164,730.46	8,987.00	32,877.74	20,000.00	226,595.20	201,847.21
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts Payable						1,632.12
Block Grant Account	4,716.60				4,716.60	2,162.58
Notes Payable				20,000.00	20,000.00	7,667.50
Cemetery Trust Accounts			32,877.74		32,877.74	30,830.89
FUND BALANCE						
Designated for Subsequent Years	101,851.04				101,851.04	105,906.03
Unappropriated	53,050.49	8,987.00			62,037.49	53,648.09
Unexpended Federal Revenue Sharing	5,112.33				5,112.33	
Totals	164,730.46	8,987.00	32,877.74	20,000.00	226,595.20	201,847.21

TOWN OF PALERMO, MAINE
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1985

Cash Balance December 31, 1984			
General Fund Checking		115,936.01	
Federal Revenue Sharing		5,879.00	121,815.01
Cash Increased By:			
Taxes - Current Period	212,507.14		
Prior Period	15,785.02		
Interest on Delinquents	1,062.69		
Liens	7,281.69		
Lien Costs & Interest Received	1,536.49		
Excise Taxes, Boat & Vehicle	46,455.69	284,628.72	
Revenue Sharing:			
Federal	14,987.00		
State	17,424.78	32,411.78	
Other State Stipends		325,772.36	
Temporary Loans		25,000.00	
Building Loan		20,000.00	
Payroll Taxes Withheld		22,637.52	
Mutual Investments		12,000.00	
Interest on Investments		648.88	
Various School Reimbursements		32,123.45	
From Other Towns		5,821.47	
All Other Departmental		5,935.30	
Total Receipts			766,979.48
Total Available			888,794.49
Cash was Expended For:			
Temporary, Loan Payment		25,000.00	
Agency Funds Remitted		22,637.52	
Education		482,839.93	
County Tax		20,911.80	
Highway Accounts		51,847.22	
Town Office Project		48,093.28	
Human Services		13,556.73	
Appropriations of Excise Taxes		30,000.00	
Allocation of State Revenue Sharing		16,388.49	
General Administration		19,581.02	
All Other Departmental		11,980.15	742,836.14
Cash Balance December 31, 1985 - See Schedule A-5			145,958.35

TOWN OF PALERMO, MAINE
UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1985

Balance December 31, 1984		47,769.09	
Fund Increased By:			
Departmental Balance Lapsed		27,540.14	
Total Available			75,309.23
Fund Decreased By:			
Appropriations For:			
Fire Department	1,000.00		
Fire House	2,700.00		
Snow Removal	8,000.00		
Bush Control	500.00		
Town Office	10,000.00	22,200.00	
Abatements		43.96	
Adjustments		14.78	22,258.74
Balance December 31, 1985 - Exhibit A			53,050.49

TOWN OF PALERMO, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1985

	Balance Carried	All Appropriations	Other Credits	Total Available	Expenditures and Debits	BALANCES Lapsed to Surplus	BALANCES Designated for Subsequent Years	Federal Revenue Sharing
ADMINISTRATION:								
Town Offices		9,000.00		9,000.00	8,439.00			561.00
Town Charger			12,463.55	12,463.55	10,677.98	1,785.57		
Code Enforcement	500.00			500.00	454.24	45.76		
Planning Board	744.30		102.00	846.30	9.80		836.50	
Town Office Land		3,500.00		3,500.00	3,500.00			
PUBLIC SAFETY :								
Palermo Fire Department		1,000.00		1,000.00	1,000.00			
Fire House		2,700.00		2,700.00	2,593.13	106.87		
Fire Alarm		600.00		600.00	510.00	90.00		
Forest Fires	303.50			303.50			303.50	
Street Lights		600.00		600.00	627.29	(27.29)		
Civil Defense	200.00			200.00		200.00		
HUMAN SERVICES:								
Ambulance Service		1,469.00		1,469.00	1,469.00			
Community Health		404.00		404.00	404.00			
Mental Health		608.00		608.00	608.00			
Dump		10,000.00		10,000.00	10,000.00			
Welfare	874.70	1,500.00		2,374.70	285.73		2,088.97	
Palermo Senior Citizens		200.00		200.00	200.00			
Bus Transportation		375.00		375.00	375.00			
Central Senior Citizens		215.00		215.00	215.00			
HIGHWAY ACCOUNTS:								
Roads and Bridges		9,000.00	5,879.00	14,879.00	10,327.67			4,551.33
Winter Roads	2,460.60	35,000.00	1,584.02	39,044.62	39,044.62			
Brush Control	674.24	500.00		1,174.24	628.33		545.91	
Grader Account			1,865.00	1,865.00	1,846.60	18.40		
SPECIAL ASSESSMENTS:								
Education	84,297.92	179,892.50	315,572.90	579,763.32	482,839.93		96,923.39	

TOWN OF PALERMO, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1985

	Balance Carried	All Appropriations	Other Credits	Total Available	Expenditures and Debits	BALANCES Lapsed to Surplus	BALANCES Designated for Subsequent Years	Federal Revenue Sharing
SPECIAL ASSESSMENTS: continued								
County Tax		20,911.80		20,911.80	20,911.80			
Overlay		8,832.04		8,832.04		8,832.04		
UNCLASSIFIED:								
School Building	3,850.77		14,715.73	18,566.50	18,566.50			
School Bus Note		7,941.82		7,941.82	7,941.82			
Town Office Project	12,000.00	15,000.00	21,094.38	48,094.38	48,093.28	1.10		
Cemeteries			1,429.98	1,429.98	1,429.98			
Swimming Program		400.00		400.00	400.00			
Public T.V.		100.00		100.00	100.00			
Humane Society		378.00		378.00	378.00			
Dog Licenses			212.00	212.00	95.52		116.48	
Branch Mills Grange		200.00		200.00	200.00			
State RevenueSharing			17,424.78	17,424.78	16,388.49		1,036.29	
Federal Withholding			18,373.11	18,373.11	18,373.11			
Social Security Taxes			1,717.16	1,717.16	1,717.16			
State Withholding Taxes			4,179.07	4,179.07	4,179.07			
Weatherization Program		89.00		89.00	89.00			
WCSSA Donated Commodities		26.00		26.00	26.00			
WCSSA Home Energy		141.00		141.00	141.00			
New Hope For Women		100.00		100.00	100.00			
Plumbing Permits			447.00	447.00	415.00	32.00		
Excise Taxes			46,455.69	46,455.69	30,000.00	16,455.69		
	105,906.03	310,683.16	463,515.37	880,104.56	745,601.05	27,540.14	101,851.04	5,112.33

TOWN OF PALERMO, MAINE
FEDERAL REVENUE SHARING
DECEMBER 31, 1985

Balance December 31, 1984		5,879.00
Funds Increased By:		
Entitlement Receipts		14,987.00
		20,866.00
Funds Reduced By:		
Transfer to General Funds:		
Town Offices	6,000.00	
Roads and Bridges	5,879.00	11,879.00
Balance December 31, 1985 - Exhibit A		8,987.00

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO

MAINE

FOR THE MUNICIPAL YEAR 1986

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO MAINE

FOR THE MUNICIPAL YEAR 1986

Archer & Pottle Printing - Palermo, Maine

TOWN OFFICERS

Moderator
Frank Lee

Selectmen
Clair S. Bradstreet Darryl McKenny David Banton

Assessors
Darryl McKenny Howard E. Glidden David Banton
Royce Nelson Colin Dyer

Overseers of Poor
Clair S. Bradstreet Howard E. Glidden Ellen Hatch

Town Clerk
Virginia Dowe

Tax Collector and Treasurer
Walter C. Banton
Anna Pollard, Deputy

Road Commissioner
Stephen Childs

Plumbing Inspector
Edward Temple

Fire Chief and Fire Warden
Dean Willoughby

Deputy Fire Wardens
Gary Robinson & Walter C. Banton

School Board
Elizabeth Crouse Millard Howard
Sophie Glidden

Planning Board
Madeline Haskell John Bradstreet Dale Glendenning
Martin Holzer Dwain McKenny Edward Pllard
Dean Willoughby

Appeal Board
Dale McKenny Terry Crouse David Dyer
Lee Jackson Mark White

Animal Control Officer
Joe Travis III

State Senator

SENATOR LINDA CURTIS BRAWN

State Address:
Senate Chamber
Augusta, ME 04333
State Telephone: 289-1505
Toll Free Telephone: 1-800-423-6900 (Sessions Only)

Home Address:
59 Park Street
Camden, ME 04843
Home Telephone: 236-4766

Representative to the Legislature
(Term exp. 12/7/1988)

STATE REPRESENTATIVE CAROL M. ALLEN

Home Address:
RFD 1, Box 1980
Liberty, ME 04949
Telephone: 845-2704

Capitol Address:
House of Representatives
State House, Station #2
Augusta, ME 04333
Telephone: 289-1400

Toll Free House of Representatives Message Center
1-800-423-2900

Appleton, Hope, Union, Washington, Jefferson,
Somerville, Liberty and Palermo

STATE OF MAINE
HOUSE OF REPRESENTATIVES

TO THE CITIZENS OF PALERMO

As your State Representative to the Maine Legislature, my first concern is to be available to hear your feelings on proposed legislation which may have a direct effect on Palermo and its residents. While the Legislature is in session, I can nearly always be reached by calling the House of Representatives at 289-1400 (or toll-free at 1-800-423-2900) or at my home, 845-2704. In addition, I will be available in Palermo as often as my legislative schedule permits.

Notices of the public hearings on all bills and lists of all bills introduced and enacted are mailed to your selectmen weekly. Copies of all bills introduced in the Legislature are also mailed weekly to your town clerk. The 1987 Legislative sessions should continue until mid-June.

Please contact me directly to let me know your feelings about any legislation you are interested in and if you want copies of any bills. I will also do my best to help resolve problems or answer questions relating to State government agencies.

I am proud to be representing Palermo.

Sincerely,
Carol M. Allen
State Representative

STATE OF MAINE
SENATE CHAMBER

Dear Friends:

As we begin a New Year, a new Legislature and a New Administration in Augusta, I want to pause to thank you for giving me the privilege of serving you in the Maine Legislature.

Committee assignments for the next two years have been released and Leadership has named me to serve on the Fisheries and Wildlife Committee. I am eager to start my assignments. Public hearings held by the Committees of the Legislature are opportunities for the public to be heard. I urge you to attend these hearings, to listen and to testify in order that we, too, may listen and learn.

With the election of our first Republic Governor in twenty years comes new excitement and challenge. I look forward to serving with Governor McKernan as your Senator from Senate District 21.

I welcome your thoughts and comments at any time so that we may work in partnership to make our area a better place in which to live, to work and to raise our children. You can reach me at my State House office (289-1505) or at my home (236-4766.) Thank you.

Sincerely,
Linda Curtis Brawn
Senator - District 21

We respectfully dedicate this Town Report
to Willie and Mary Merrithew.

TOWN WARRANT

To Madeleine Haskell, a resident in the town of Palermo, in the County of Waldo, in the State of Maine:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town, qualified by law to vote in town affairs, to meet on the 14th day of March, 1987, at ten 0'clock in the forenoon at the Palermo Consolidated School, in said Town, to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said Meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To choose a Board of Selectmen for the ensuing year.

Art. 4. To choose a Board of five Assessors for the ensuing year.

Art. 5. To choose an Overseer of the Poor for three years.

Art. 6. To choose one member of the Superintending School Committee for the term of 3 years.

Art. 7. To see how many Road Commissioners the Town will elect for the ensuing year.

Art. 8. To elect one or more Road Commissioners for the ensuing year.

Art. 9. To see what method the Town will take to collect taxes for the ensuing year, act on same, and elect Tax Collector.

Art. 10. To see what method the Town will take to elect Treasurer, act on same and elect Treasurer.

Art. 11. To see if the Town will vote to elect a Budget Committee for the ensuing year.

Art. 12. To see if the Town will authorize the Selectmen to accept all Cemetery Trust Funds that they may receive in 1987.

Art. 14. To see if the Town will raise and appropriate $2,879.50 to pay Social Security on the Town officers and employees for the years 1983, 1984, and 1985.

Recommended

Art. 15. To see what sum of money the Town will raise and appropriate for Town Officers.

Recommended $13,000.00

Art. 16. To see what sum of money the Town will raise and appropriate for Town Charges.

Recommended $6,000.00

Art. 17. To see what sum of money the Town will raise and appropriate for the note on the Town Office.

Recommended from Surplus $10,000.00

Art. 18. To see what sum of money the Town will raise and appropriate for Interest on Town Office note.

Recommended from Surplus $625.00

Art. 19. To see what sum of money the Town will raise and appropriate for Town Office.

Recommended $1,750.00

Art. 20. To see what sum of money the Town will raise and appropriate for the Code Enforcement Officer.

Recommended $500.00

Art. 21. To see what sum of money the Town will raise and appropriate for paving Town Office parking lot.

Recommended $1,800.00

Art. 22. To see what sum of money the Town will raise and appropriate for Legal Fees.

Recommended $600.00

Art. 23. To see what sum of money the Town will raise and appropriate for Street Lights.

Recommended $700.00

Art. 24. To see what sum of money the Town will raise and appropriate for Fire Alarm Systems.

Recommended $1,000.00

Art. 25. To see what sum of money the Town will raise and appropriate for Palermo Volunteer Fire Department.

Recommended from Surplus $1,000.00

Art. 26. To see what sum of money the Town will raise and appropriate for insurance, heat, and lights for the Palermo Volunteer Fire Department.

Recommended from Surplus $3,200.00

Art. 27. To see what sum of money the Town will raise and appropriate for Windsor Volunteer Ambulance.

Recommended $1,269.00

Art. 28. To see what sum of money the Town will raise and appropriate for Town Roads and Bridges.

Federal Revenue $9,862.33
From Surplus $5,000.00

Art. 29. To see what sum of money the Town will raise and appropriate for Snow Removal and Sanding.

Recommended from Surplus $5,000.00
Excise Tax $35,000.00

Art. 30. To see what sum of money the Town will raise and appropriate for Bush Control.

Recommended $1,000.00

Art. 31. To see if the Town will vote to take $10,000.00 from the Block Grant Account and put it in a savings fund for future use to build a salt and sand shed.

Recommended

Art. 32. To see what sum of money the Town will raise and appropriate for paving Town Roads. (Roads to be paved from Willis Turner residence to the Palermo-Liberty Town line and start at Max Hannon residence on the Hostile Valley Road.)

Recommended $10,000.00

Art. 33. To see what sum of money the Town will raise and appropriate for Road Improvement.

Recommended $5,000.00

Art. 34. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Mental Health Clinic.

Requested $608.00
Leave to Town

Art. 35. To see if the Town will raise and appropriate $200.00 for New Hope for Women Inc.

Leave to Town

Art. 36. To see what sum of money the Town will raise and appropriate for the Kno-Wal-Lin Community Health Service, Inc.

Requested $573.00
Leave to Town

Art. 37. To see if the Town will raise and appropriate $150.00 for the Mid-Coast Human Resource Council.

Leave to Town

Art. 38. To see if the Town will raise and appropriate $25.00 for the support of the Northeast Combat.

Leave to Town

Art. 39. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Humane Society.

Recommended $456.00

Art. 40. To see if the Town of Palermo will vote to raise and appropriate the sum of $575.00 for the Waldo County Committee for Social Action Transportation Program.

Leave to Town

Art. 41. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $20.00 for the Waldo County Committee for Social Action Weatherization Program.

Leave to Town

Art. 42. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $21.00 for the Waldo County Committee for Social Action Donated Commodities Program.

Leave to Town

Art. 43. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $133.00 for the Waldo County Committee for Social Action Home Energy Assistance Program.

Leave to Town

Art. 44. To see if the Town of Palermo will raise or appropriate 1% of the value of the services received in the amount of $30.00 for the Waldo County Committee for Social Action Head Start Program.

Leave to Town

Art. 45. To see if the Town will raise and appropriate $200.00 for the Palermo Senior Citizens Group.

Recommended

Art. 46. To see if the Town will raise and appropriate $215.00 for the Central Senior Citizens Group.

Recommended

Art. 47. To see what sum of money the Town will raise and appropriate for Colby-Bates-Bowdoin Public Television.

Recommended $100.00

Art. 48. To see if the Town will vote to raise and appropriate a sum of money for a Town Dump for the Taxpayers of Palermo.

Recommended $12,000.00

Art. 49. To see what sum of money the Town will raise and appropriate for a Swimming Program.

Recommended $400.00

Art. 50. To see if the Town will vote to pay the Fire Chief $450.00

Recommended $250.00

Art. 51. To see if the Town will vote to have Palermo Days as a Town sponsored event.

Leave to Town

Art. 52. To see if the Town will raise and appropriate a sum of money to help with the cost of Palermo Days Events.

Leave to Town

Art. 53. To see if the Town will vote to modify its Social Security agreement to now cover all employees of the Town.

Art. 54. To see if the Town will authorize the Palermo Snowmobile Club to expend up to $400.00 for the maintenance, grooming, building and repair of snowmobile trails and bridges within the Town of Palermo which are available for the use of all taxpayers of the Town. These monies are a portion of the snowmobile registration fees returned to the Town by the State Treasurer. Expenditures will be itemized and turned over to the Town for payment during the municipal year.

Art. 55. To see if the Town will vote to charge interest on unpaid taxes after Dec. 15, if so, what rate of interest to charge.

Art. 56. To see if the Town will vote to instruct the Selectmen to sell any and all real estate acquired by tax liens and deliver quit claim deeds in the name of the Town of Palermo subject to the following conditions, to wit:

1. That former owners, who have lost titles to their property, will be given an opportunity to redeem it by paying the accumulated taxes and costs.
2. That former owners, choosing to redeem their former property, must pay, not only the taxes, costs and interest pertaining to the original lien, but must pay the taxes, costs and interest on subsequent liens, if any, and must pay all deliquent taxes, with interest, and all current taxes, with interest, if applicable.

3. That property which, in the opinion of the Selectmen, best serves the interest of the Town of Palermo by remaining Town Owned Property will not be sold.
4. Any other piece of property must, be advertised and sold by sealed bids. To be advertised in the Kennebec Journal, Morning Sentinel, and Republican Journal.
   If the highest bid is not equal to the amount of accumulated taxes, interest, and costs, the Selectmen reserve the right to reject and/and/or all bids.

Art. 57. To see if the Town will vote to charge interest on tax liens and, if so, how much.

Art. 58. To see if the Town will vote to authorize the Selectmen to borrow money for the use of the Town upon the credit of the Town.

Art. 59. To see if the Town will authorize the Board of Selectmen to enter into agreements with other towns to provide a Solid Waste Disposal Site for the use of Town residents.

Art. 60. To see if the Town will raise or appropriate a sum of money to be used as a Scholarship Fund for students graduating from Erskine Academy, with preference given to those going into teaching. Title of this fund: Myrtle Huff Austin.

Whereas Palermo has students attending Erskin Academy, whereas many from Palermo have graduated from Erskine Academy, whereas this Scholarship fund will continue for the benefit of area students, regardless of future changes.

Leave to Town

Art. 61. Shall an Amendment to the ordinance entitled "Shoreland Zoning Ordinance for the Town of Palermo" be enacted?" (This Ordinace Amendment concerns suggested clarifications by the Department of Environmental Protection and setback requirements for structures.) Copies of the revisions are available at the Town Office.

Art. 62. Shall an Ordinance entitled "Floodplan Management Ordinance" be enacted? (This Ordinance supersedes the Palermo Ordinance for Compliance with National Flood Insurance Program adopted by Town Meeting May 28, 1975.) Copies of the Ordinance are available at the Town Office.

Art. 63. Shall an Amendment to the Ordinance entitled "Multi-family and Subdivision Regulations of the Town of Palermo" be enacted? (This Ordinance Amendment concerns requiring subdivisions to conform to the standards of the Maine Board of Registered Land Surveyors Rule 12.) Copies of Rule 12 are available at the Town Office.

The registrar will be present at the polls during the voting hours for the purpose of registering new voters and revising the list of voters.

Dated February 5, 1987

CLAIR BRADSTREET
DARRYL McKENNY
DAVID BANTON
Selectmen of Palermo

ASSESSOR'S REPORT

	Real	Personal	Total
Resident	$ 11,079.600	$169,500	$ 11,249,100
Non-Resident	5,869,900	2,500	5,872,400
Total	$ 16,949,500	$ 172,000	$ 17,121,500

Value of Land	$ 5,935,500.00
Value of Buildings	10,496,500.00
Value of C.M.P.	343,00.00
Value of Mobile Pipe Line	174,500.00
Value of Personal Property	172,000.00

Tax Rate $14.00/$1,000.

Amount of Tax Assessed in 1986

Town Office	$ 9,000.00
Town Charges	5,000.00
Street Lights	650.00
Fire Alarm System	1,000.00
Kennebec Valley Mental Health	608.00
Colby Bates Bowdoin Public TV	100.00
Town Dump	10,000.00
Waldo Social Transportation Program	450.00
Windsor Ambulance	1,469.00
Senior Citizens	200.00
Central Senior Citizens	215.00
Kno-Wal-Lin Health Service	404.00
Kennebec Valley Humane Society	413.00
Roads and Bridges	3,000.00
Code Enforcement Officer	500.00
Swimming Program	400.00
Town Poor	500.00
Branch Mills Grange	200.00
Weatherization Program	76.00
Social Action Commodities	39.00
Social Action Home Energy	141.00
Social Action Heating Systems	10.00
Town Office Expense	1,500.00
New Hope for Women	200.00

Schools	186,778.75
County Tax	25,785.60
Overlay	11,268.20

Surplus

Palermo Vol. Fire Dept.	1,000.00
Fire Dept. Heat & Lights	2,700.00
Snow Removal	6,000.00
Bush Control	500.00
Town Office Loan	10,000.00
Town Office Interest	1,360.00
Town Grader	2,500.00

Federal Revenue Sharing

Town Officers	2,500.00
Roads and Bridges	12,000.00

Excise Tax

Snow Removal	30,000.00

Veteran Exemptions

Earl Adams	3,200	Edna Lother	3,200
Walter Banton	3,200	James Mathieson	3,200
George Beldon	3,200	Doris Milla	3,200
Winified Bilodeau	3,200	James O'Donnell	3,200
Donald Brown	3,200	Ralph Pilsbury	3,200
William Cross	3,200	Norman Pottle	32,000
William Cullivan	3,200	Mildred Priest	3,200
May Davis	3,200	Viola Redman	4,800
Florence Flye	3,200	Joseph Rines	3,200
Evalyn Friedman	3,200	Merle Severence	3,200
Harold Gleason	3,200	George Shorey	3,200
Joseph Gray	3,200	James Small	3,200
Phyliss Gray	3,200	Lawerence Severence	3,200
Christine Gurney	3,200	Marion Soule	3,200
Carl Johnsred	3,200	George Studley	3,200
Archie Leeman	3,200	Shirley Willoughy	3,200

Exempt Property

Branch Mills Grange	19,500
Greeley's Corner Church	12,000
Palermo Christian Church Inc.	53,500
Palermo School	514,300
Palermo Town Office	33,000
Hamm Heirs Property	100
Palermo Youth Activities, Inc.	40,000
Palermo Volunteer Fire Dept.	25,000
State of ME Fish Hatchery	86,700
Smith Cemetery Ass'n.	400

The 1986 tax commitment was made on July 1, 1986 with bills mailed shortly thereafter. All properties were revalued in 1986 to an estimated 80% of fair market value compared to 70% in 1985. The increased values allowed the tax rate to be reduced from $15.70 per $1,000 to $14.00 per $1,000 valuation. Current assessed land values are as follows:

House Lots	4,000	Pond Frontage/Foot		
Vacant First Acre	2,000	Good $60	Ave. $50	Poor $40
Backland	110	$10/front foot over 500 feet		
Bog	30	Well		+ 1,000
Blueberry	200	Septic		+ 1,000

Current sales indicate we are assessing at only 50% of the Fair Market Value on Shore Properties. We will need to increase all values once again in 1987 to maintain the State required ratio.

1986 Abatements		
Leslie & Louise Hann	Camp overvalued by	2,000
Maynard Taylor	Land overvalued by	1,900
Charlotte Howard	Farm tractor	500
1986 Supplemental		
John Dixon	17 acres of land	3,800

Respectfully submitted,
Assessors of Palermo

Darryl McKENNY
Howard Glidden
David Banton
Royce Nelson
Colin Dyer

SELECTMEN'S REPORT

Town Charge

Appropriated		$5,000.00
Income		10,426.43
Expended	$14,277.83	
Balance	1,148.60	

Town Officers

Appropriated: Raise		$9,000.00
Federal Revenue		2,500.00
		$11,500.00
Expended	$11,276.00	
Balance	224.00	

Town Office

Appropriated		$1,500.00
Income		115.69
		$1,615.69
Expended	$1,609.56	
Balance	6.13	

Town Office Note

Appropriated		$1,000.00
Expended	$1,000.00	

Town Office Interest

Appropriated		$1,360.00
Expended	$1,225.85	
Balance	134.15	

Street Lights

Appropriated		$650.00
Expended	$668.03	
Overdraft		18.03

Fire Alarm

Appropriated		$1,000.00
Expended	$976.46	
Balance	23.54	

Fire House

Appropriated		$2,700.00
Expended	$3,215.07	
Overdraft		$ 515.07

Palermo Volunteer Fire Dept.

Appropriated		$1,000.00
Expended	$1,000.00	

Forest Fires

Balance Forwarded		$303.50
Expended:	None	

Dog Licenses

Balance Forwarded		$116.48
Income		220.00
		$336.48
Expended	$304.07	
Balance	32.41	

Plumbing Inspector

Income		$1,314.00
Expended	$1,305.50	
Balance	8.50	

Code Enforcement Officer

Appropriated		$500.00
Income		28.00
Expended	$1,93.42	
Balance	334.58	

Kennebec Valley Mental Health

Appropriated		$608.00
Expended	608.00	

Kennebec Humane Society

Appropriated		$413.00
Expended	$413.00	

WCCSA Transportation

Appropriated		$450.00
Expended	$450.00	

WCCSA Weatherization

Appropriated		$76.00
Expended	$76.00	

WCCSA Donated Commodities

Appropriated		$39.00
Expended	$39.00	

WCCSA Home Energy

Appropriated		$141.00
Expended	$141.00	

WSSSA Hunting System

Appropriated		$10.00
Expended	$10.00	

New Hope For Women

Appropriated		$200.00
Expended	$200.00	

Branch Mills Grange

Appropriated		$200.00
Expended	$200.00	

Kno-Wal-Lin. Community Health

Appropriated		$404.00
Expended	$404.00	

Palermo Senior Citizens

Appropriated		$200.00
Expended	$200.00	

Central Senior Citizens

Appropriated		$215.00
Expended	$215.00	

Windsor Volunteer Ambulance

Appropriated		$1,469.00
Expended	$1,469.00	

CBB TV

Appropriated		$100.00
Expended	$100.00	

Dump

Appropriated		$10,000.00
Expended	$10,000.00	

Swimming Program

Appropriated		$400.00
Expended	$344.15	
Balance	55.85	

Planning Board

Balance Forwarded		$836.50
Income		196.00
		$1,032.50
Expended	$627.23	
Balance	405.27	

General Assistance

Balance Forwarded		$2,088.97
Appropriated		500.00
Expended	$253.89	
Balance	2335.08	

Cemeteries Trust

From Trust Fund		$1,612.61
Expended	$1,612.61	

County tax

Appropriated		$25,785.60
Expended	$25,785.60	

Federal Revenue Sharing

Balance Forwarded		$8,987.00
From 1985 Accounts		5,112.33
Income		10,263.00
		$24,362.33
Expended	$14,500.00	
Balance	9,862.33	

State Revenue Sharing

Balance Forwarded		1,036.29
Income		19,994.27
		$21,030.56
Expended	$20,206.55	
Balance	824.01	

Roads & Bridges

Appropriated	Fed. Revenue Sharing		$12,000.00
	Special Town Meeting		3,000.00
	Culverts		479.88
	Block Grant		3,422.37
			18,902.25
Expended		$18,902.25	

Snow Removal & Sanding

Appropriated	Excise Tax		$30,000.00
	Surplus		6,000.00
	Block Grant		8,810.23
	Lincoln County		500.00
			$45,310.23
Expended		$45,310.23	

Bushes

Balance Forwarded			$545.91
Appropriated	Surplus		500.00
	Block Grant		207.59
			$1,253.50
Expended		$1,253.50	

Block Grant

Balance Forwarded		$4,716.60
Income		24,396.26
		$29,112.86
Expended	$22,440.19	
Balance	6,672.67	

Grader

Appropriated	Surplus		$2,500.00
Income			2,417.67
			$4,917.67
Expended		$418.08	
Overdraft			.41

Schools

Balance Forwarded		$ 96,923.39
Appropriated		1986,778.75
State of Maine		367,526.93
Other Income		13,431.05
		$664,660.12
Expended	$598,682.19	
Balance	65,977.93	

CLAIR S. BRADSTREET
DAVID McKENNEY
DAVID BANTON

Selectmen of Palermo

Town Charge Detail

Auditor	450.00
C.K. Archer	258.80
Bonds	200.00
W.E. Banton	300.00
Boy Scouts	50.00
Clair S. Bradstreet	200.00
Collectors Cost	682.99
Clerks Cost	48.24
Copy Consultants, Inc.	100.00
John Carver	100.00
Blane Casey	245.15
Miscellaneous	238.05
Diana McKenny	80.00
Darryl McKenny	641.20
Maning Safe	95.00
Safe Repairs	56.00
Maine Municipal Ass'n.	671.00
Flags	63.90
McBee	457.31
Insurance	4,325.00
Telephone	426.54
Town Reports	734.50
Office Supplies	324.84
Social Security	3,447.98
Medicine	81.35

Town Officers Detail

Selectmen:	
Clair S. Bradstreet	$ 1,200.00
Darryl McKenny	800.00
David Banton	800.00
Assessors:	
Darryl McKenny	700.00
Howard Glidden	500.00
David Banton	500.00
Royce Nelson	500.00
Colin Dyer	500.00

Overseer of Poor:	
Clair S. Bradstreet	25.00
Tax Collector & Treasurer	
Walter C. Banton	3,400.00
Deputy Anna Pollard	935.00
Town Clerk	
Virginia Dowe	800.00
Fire Chief:	
Dean Willoughby	75.00
Moderator:	
Frank Lee	40.00
Registrar of Voters	
Diana McKenny	86.00
Edna Haman	35.00
Election Officials	
Beverly Archer	58.00
Millard Howard	98.00
Ruby Elliott	48.00
Pauline Foster	50.00
Howard E. Glidden	10.00
David Parkman	10.00
Karen Bradstreet	6.00
Eben Bradstreet	10.00
Clair S. Bradstreet	90.00

Snow Detail

Bryant Steel Works	$ 4,404.78
Stephen Childs	10,180.05
Douglas Chadwick	419.71
Hattie Haskell - sand	615.65
Francis Haskell	7,105.70
James Matherson	30.00
Royce Nelson	17,986.17
Todd Nelson	18.00
Carl Johnsrude	54.00
Peter Nelson	18.00
Elwood Tobey	485.98
Kempton Toby	1,509.60
W.H. Shurtleff	2,469.59
Fort Western Tire	13.00

Bushes

Blake Brown	49.00
Scott Childs	56.00
Stephen Childs	62.50
Phillip Watson	112.50
Walter Banton	30.00
Millard Saban	862.50
Charles Robinson	81.00

Roads & Bridges Detail

Bridges Construction	637.56
Stephen Childs	10,392.80
Scott Childs	15.00
Parker Danner	72.00
Ellsworth Supplies	2,016.00
Steve Franch	35.00
James Matherson	969.00
Marriners Inc.	429.69
Mollison Inc.	184.69
Hattie Haskell - gravel	170.10
Gerald Pottle	540.00
Steve Taylor	403.75
Kempton Toby	445.06
Francis Haskell	120.12
Phillip Watson	103.50
Fred Stowe	36.00
Harry Studley	282.00
Town of Palermo	2,050.00

Town Office Detail

Copy Consultant	405.00
Central Maine Power Co.	345.01
Knowlton's Garage	278.02
Mitchells Roofing	50.56
Joe Suga Jr.	111.46
Yealons Service	42.00
Tilton's Agnecy	218.00
Blane Casey	75.00
W.C. Banton	29.66
Clair S. Bradstreet	19.85
Robert Potter	35.00

Fire House Detail

Tilton's Agency	2,272.00
Knowlton's Garage	943.07

TAX COLLECTOR'S REPORT

1982, 1983, and 1984		
Collected Taxes		$ 86.20
1985 Uncollected Taxes		$20,601.75**
Collected during 1986	$15,897.55	
To Liens	4,521.60	
Uncollected Balance		
Ann Hines	104.10	
Bradley Leeman	15.70	
Scott Pilsbury	39.25	
Harry Studley	23.55	
	$20,601.75**	
1986 Tax Commitment		239,701.00
1986 Supplemental Tax		53.20
Balance to be Collected		$239,754.20*
1986 Collected Taxes	$217,069.20	
1986 Uncollected Taxes	22,623.00	
1986 Abated Tax	61.60	
1986 Tax Error	.40	
	$239,754.20*	

UNCOLLECTED RESIDENT TAX

Mary Berrier	$ 228.20
Steven Bourey	102.20
Carroll Brann	427.00
Raymond Carey	253.40
Diane Carmichael	368.20
Austin Cowing	383.60
Joseph Crary	281.40
Herman Davis	463.40
Lester Davis	368.20
Mary Davis	95.20
Robert Denis	329.00
Colin Dyer	312.20
Gary Dyer	414.40
Norman Elvin	520.80
Kevin Flynn	280.00
Albert Foss	35.00
Stanley Foster Jr.	1,255.80
Fred Gilbert	252.00
Domenick Gironda	448.00
Steven Gray	219.80
Daniel Gyles	616.00
Beverly Haskell	42.00
Dusty Haskell	379.40
Francis Haskell	784.00
Ann Hines	203.00
Justus Jones	602.00
William Lamb	470.40
Dennis Langis	457.80
Harry Langis	144.20
Bradley Leeman	555.80
Gary Leeman	308.00
Norman Leeman	399.60
Calvin Lewis	392.00
Gordon Malloy	91.00
Dale McGee	100.00
Harold Mehuren	155.40
Helen & Maureen O'Donnell	1,043.00
Richard & William O'Donnell	121.80
Diane Parsons	407.40

Scott Pilsbury	56.00
John Potter III	612.40
Merle Severence	144.20
Richard Shaw	477.40
Leo Smith	547.40
Fredrick Soule	182.00
Harry Studley	1,943.20
Stephen Taylor Jr.	310.80
Stephen R. Taylor	324.80
Margaret & Edward Templeton	274.40
Donald Thomert	295.40
Alfred Ward	350.00
$19,828.60	

UNCOLLECTED NON RESIDENT TAX

Daniel Baschkopf	$ 156.80
Douglas Layer	32.20
Russell & Roger Black	36.40
John Badak	344.40
Nina Colby	119.00
Dean Davis	315.00
Lawrence French	2.80
Mahlon Glidden	264.60
Ralph Glidden	4.20
Ester Hadley	70.00
Elwyn Hewett	180.60
James Kennard	29.40
Edith Lamb	37.80
William Levesque	274.40
Donald O'Connor	23.80
Christopher O'Leary	35.00
Richard Palmer & Roger Files	64.40
Henry Peavey	88.20
Russell Pike & Karen Reed	119.00
John Regazzi	186.20
Joseph Sacco Heirs	116.20
Timothy Votta Jr.	177.80
Paul Wallis	49.00
Hazel Weems	67.20
	$2,794.40

1986 Excise Tax collected and paid Town Treasurer	$54,161.84*
1986 Boat Excise Tax collected and paid Town Manager	1,169.40*
1986 Tax Interest collected and paid Town Manager	936.86

* Receipts on File

Respectfully submitted,
Walter C. Banton
Tax Collector

TREASURER'S REPORT

BALANCE FORWARD	$145,958.35
Cash Receipts, from:	
Use of Grader	2,160.00
Dog Licenses	220.00
Building & Plumbing Permits	1,538.00
Pistol Permits	48.00
Gore Road	620.00
Culvert	479.88
Various Refunds & Reimb.	2,389.24
Miscel. Income	16.68
Cemetery Trust Funds	1,612.61
Violation Shoreland Zoning	400.00
Sale of School Bus	550.00
Federal Withholding Tax	20,438.50
State Withholding Tax	4,735.53
Social Security	2,994.42
Medicare	81.35
School Fund	3,280.03
School Lunch	5,460.74
Town of Chelsea, Special Ed. Funds	4,690.28
STATE OF MAINE:	
Education Funds	367,526.93
Road Assistance	24,396.26
Revenue Sharing	19,994.27
Snowmobile Regis. Refund	804.00
Various Funds	2,384.32
Federal Revenue Sharing	10,263.00

Walter C. Banton, Tax Collector:	
1982, 1983, 1984 Tax	86.20
1985 Tax	15,897.55
1985 Tax Int.	936.86
Excise Tax, 1986	54,161.84
1986 Tax	217,069.20
1986 Boat Excise Tax	1,169.40
TAX LIENS, COSTS & INT.	9,793.46
Total Receipts	$776,198.55
Total Available	922,156.90
Paid Selectmen's Warrants	796,114.79
Balance on hand and in Norstar Bank	$126,042.11

Respectfully submitted,
Walter C. Banton
Treasurer

Report of Cemetery Trust Funds: 1986

Beginning Balance	Maine Savings Bank	$26,661.98
Interest		1,963.27
Withdrawn	$1,612.61	
Service Charges	12.00	
Balance		27,000.64
Beginning Balance	Norstar Bank	6,215.76
Interest		379.75
		6,95.51
TOTAL BALANCE		$33,596.15

Care of Cemeteries

Patsy Glidden	$621.75
Susan Glidden	567.50
Jane Glidden	77.50
Earl Adams	201.25
Norma Swift	63.00
Yeatons	20.00
Dinsmores	61.61
	$1,612.61

Unpaid Liens

1985	
Mary Berrier	$248.95
Mahlon H. & Mahlon S. Glidden	47.42
Mahlon S. & Sherri Glidden	105.01
Esther Handley	81.29
Elwyn Hewett	184.61
Bradley Leeman	565.67
William Levesque	279.45
William & Richard O'Donnell	118.55
Henry Peavey	96.54
Harry Studley	2,235.60
	$3,963.10

Walter C. Banton
Treasurer

REPORT OF TOWN CLERK

TO JANUARY 1, 1987

15 Marriages 15 Births 6 Deaths

Date of Death	Name of Deceased	Age	Place of Death	Place of Burial
Dec. 25 '85	Laura Rose Scates	89	Augusta, Me.	Palermo, Me.
Jan. 23 '86	Reginal S. Gurney	69	Belfast, Me.	Fairfield, Me.
July 1 '86	Helen Southworth Gaylord	98	Augusta, Me.	Springfield, Ma.
July 26 '86	Lucille Patricia Bruso	51	Augusta, Me.	Palermo, Me.
Aug. 11 '86	Bertha Brown Turner	87	Palermo, Me.	Palermo, Me.
Oct. 24 '86	Lillian E. Taylor	--	Gardiner, Me.	Palermo, Me.

Dogs Licensed in 1986

68 Males 40 Femals 66 Spayed Females 40 Neutered Males

Paid State of Maine Div. of Animal Welfare			$594.00
68 Males @ $5.50		$374.00	
40 Females 5.50		220.00	
		594.00	Acc't Bal.
Paid Palermo Tax Collector			$220.00
66 Neutered Males @ $2.00		$132.00	
40 Spayed Females @ 2.00		80.00	
1987 Licenses			
2 Spayed Females @ 2.00		4.00	
2 Neutered Males @ 2.00		4.00	
		$220.00	Acc't Bal.

Virginia W. Dowe
Town Clerk

TRUST UNDER DEED OF MADGE H. WALKER

September 9, 1986

Town of Palermo
Board of Selectmen
Palermo, Maine 04354

Trust Under Deed of Madge H. Walker

Gentlemen:

The benefits provided under the deed of Madge H. Walker consist of free medical care at Waldo County General Hospital and Thayer Hospital in Belfast and Waterville, respectivelly, as well as scholarship aid at the University of Maine.

Enclosed are memoranda outlining the payments made to these institutions from the trust representing reimbursements for funds expended during the fiscal year ended May 31, 1986. Each report also itemizes the number of residents aided in the specified towns.

Sincerely yours,

ANNE L. SMITH

Payments to University of Maine at Orono, representing reimbursement of funds expended during the period June 1, 1985 to May 31, 1986 for a total of $47,604.15.

Town	Recipients	Amounts
Appleton	4	$ 9,800.00
Liberty	7	15,690.00
Montville	3	7,200.00
Palermo	1	2,400.00
Searsmont	3	5,520.00
Washington	4	8,300.00
Union	None	None
	22	$48,910.00*

NOTE: Amount includes surplus 1983-1984.

Payments to Mid-Maine Medical Center in Waterville, representing reimbursement of funds expended during the period June 1, 1985 to May 31, 1986 for a total of $24,473.83.

Town	Recipients	Amounts
Appleton	None	None
Liberty	13	$11,899.47
Montville	2	4,129.15
Palermo	16	8,466.54
Searsmont	None	None
Washington	2	1,806.92
	33	$26,302.08

Payments Made for f/y/e 5/31/86

Sept. 1	$ 2,500.00	
Dec. 1	2,500.00	
Mar. 1	2,500.00	
June 2	16,973.83	as of 5/31/86
	$24,473.83	

Report from Center based on payments received June 1, 1985 to May 31, 1986

June	$16,302.07
Sept.	2,500.00
Dec.	2,500.00
Mar.	2,500.00
	$23,802.07

Payments to Waldo County General Hospital in Belfast, representing reimbursement of funds expended during the period June 1, 1985 to May 31, 1986 for a total of $24,473.83.

Town	Recipients	Amounts
Appleton	10	$ 689.80
Liberty	94	10,725.89
Montville	35	4,414.42
Palermo	2	41.50
Searsmont	84	10,603.10
Washington	3	133.350
	228	$26,608.21

Payments Made for f/y/e 5/31/86

Sept. 1	$ 2,500.00	
Dec. 1	2,500.00	
Mar. 1	2,500.00	
June 2	16,973.83	as of 5/31/86
	$24,473.83	

Report from Hospital based on payments received June 1, 1985 to May 31, 1986

June	$16,302.07
Sept.	2,500.00
Dec.	2,500.00
Mar.	2,500.00
	$23,802.07

CENTRAL MAINE AREA AGENCY ON AGING

The Central Maine Area Agency on Aging is a private, non-profit charitable organization providing services to older persons in the Central Maine area. The 25-member Board, composed entirely of older persons over the age 55, directs our organization of more than 5,000 members.

1985-1986 Services to Palermo

Services to Older Residents in Their Own Homes:

	Service Units	Value of Services
Medicaid Waiver		
Residents served		
Home Based Care Act Funds	1	158.25
Residents Served		
Care Management Visits	4	128.00
Home Delivered Meals	20	73.00
Outreach Visits	287	5,202.00
Sub-Total Value of Services		$5,561.25

Other Services to Older Residents:

	Units	Services
Congregate Meals	102	$ 366.18
Adult Day Care Hours		
Legal Service Cases	2	20.00
Transportation Miles	1,218	609.00
Home Sharing	1	26.00
Interviews		
Matches		
Sub-Total Value of Services		$1,021.18

The total value of services to Palermo in 1986 was $6,582.43. We are requesting $215.00, approximately $3.40 for each older person in your community for 1987.

PLUMBING INSPECTOR REPORT

Plumbing Permits Issued 1986 by E. Robert Temple - Plumbing Insp.

Permit #	Issued To:	Type	Date Issued:	Date Insp.:
97	Ray Reynolds	SSWD	2/28/86	6/10/86
98	Wm. Grady	SSWD	3/28/86	7/19/86
99	Dean Rexford	PLUM	3/30/86	

100	John Blair	PLUM	4/16/86	
101	Walter Ring	PLUM	4/16/86	12/2/86
102	Max Hanmom	SSWD	4/24/86	4/25/86
103	Daryl McKenny	SSWD	5/17/86	6/10/86
104	Gordon Mallory	SSWD	5/29/86	6/31/86
105	Ray Reynolds	PLUM	5/29/86	12/2/86
106	Sheepscot Fish&Game	PLUM	5/29/86	5/30/86
107	Mark Leeman	SSWD	6/3/86	
108	Clair Bradstreet	SSWD	7/8/86	7/15/86
109	Parker Curtis	SSWD	7/16/86	7/19/86
110	Leon Rowe	PLUM	7/22/86	8/1/86
111	Joe Deleo	PLUM	7/10/86	7/31/86
112	Hoffman & Temple	SSWD	8/5/86	9/29/86
113	Geofrey Wyler	SSWD	8/5/86	
114	Wm. Grady	PLUM	8/14/86	8/16/86
115	James McLaughlin	SSWD	7/4/86	
116	Roger Bloomquist	SSWD	9/4/86	
117	Joe Deleo	PLUM	9/6/86	9/29/86
118	Joe Deleo	PLUM	9/6/86	11/2/86
119	Avery Glidden	SSWD	7/8/86	10/14/86
120	Anthony Fischella	SSWD	9/9/86	12/5/86
121	Stanton Foster	SSWD	9/12/86	11/25/86
122	Dale McKenny	SSWD	9/20/86	9/20/86
123	Peter Murray	SSWD	9/17/86	10/31/86
124	George Horak	SSWD	9/18/86	10/13/86
125	Daryl McKenny	PLUM	9/22/86	10/3/86
126	Stephen Hettnan	PLUM	10/12/86	
127	Irene Alten	PLUM	10/23/86	
128	Margo Link	SSWD	10/26/86	
129	Francis Haskell	SSWD	10/20/86	10/31/86
130	Anthony Fischella	PLUM	10/30/86	
131	Teo Warren	PLUM	10/31/86	10/19/86
132	Guy Valariti	PLUM	11/1/86	11/3/86
133	Roger Hoffman	PLUM	11/1/86	
134	Bruce Leeman	PLUM	11/4/86	
135	Lyndon Potter	SSWD	11/10/86	11/19/86
136	Timothy Beals	SSWD	11/18/86	11/29/86
137	George McKenny	SSWD	11/18/86	12/10/86
138	David Fuller	PLUM	11/26/86	

REPORT OF THE PALERMO PLANNING BOARD

The Planning Board held monthly and special public meetings to act upon Shoreland and Sub-Division applications. The Board voted to upgrade several lots of the Palermo Associates Sub-Division to be eligible for seasonal dwellings with a Primitive system. Also permits were granted for 9 houses and cottages on land fronting Sheepscott Lake and River. Permits were issued for two Sub-Divisions. Roger and Sally Hoffman a ten lot Sub-Division on land fronting Sheepscott Lake and a 14 lot Sub-Division off the Parmenter Road for Steve Brown. Rebecca Seele, a lawyer, from the State Planning Office came to the Town Office one evening for a question and answer program. Planning Board members, Appeals Board members and interested townspeople attended.

At this writing the Board is preparing an amendment to the Shoreland Zoning Ordinance to be presented to the town for approval. On page 7:
No. 5 Structures will be located under the following conditions:
75 feet from the high water mark and to be measured horizontally and 10 feet from the lot liens.

The State Board of Registration for Land Land Surveyors has requested Rule 12 of their Rules and Regulations be incorporated in our Sub-Division and Multi-Family Ordinance. Basically this means Developers and their Surveyors would adhere to procedures eliminating future boundary disputs. A copy of Rule 12 will be distributed with the town reports.

Members this year are: Chairman, John Bradstreet; Vice Chairman, Martin Holzer; Secretary, Madeleine Haskell; Dale Glendenning and Edward Pllard. Alternates are Dwain McKenny and Dean Willoughby.

Respectfully Submitted,
MADELEINE HASKELL

ANNUAL REPORT OF THE PALERMO VOLUNTEER FIRE DEPARTMENT

During the past year the Fire Department answered 10 calls. These were 1 storage house, 1 hay fire, both out of town, 7 chimney, and 1 misc.

Last year we did receive our class 9 rating, which we had worked for. Most of you should have noticed a savings in your home owners policies. We sent out solicitation letters for donations because of this drop in insurance rates. We thank all of the people for their support.

We are purchasing more hose, and two more scott air packs. We have put into service a new generator and two 500 watt lights for night operations .

We sold tickets on our 1941 Chevy truck, a person from Brewer won it.

We thank you for your continued support and invite you to attend our meetings the first Wednesday of the month at 8:00. Also a good chance to inspect the equipment.

Respectfully submitted,
DEAN WILLOUGHBY, CHIEF
BRADLEY LEEMAN, PRES.

REPORT OF THE SUPERINTENDENT OF SCHOOLS UNION #51

The initial period of adjustment has ended with the completion of a little more than one year as Superintendent of School Union #51. The past year provided a good opportunity to begin to understand the complexity of the Union organization and to review the individual needs of each community.

The many State mandates have done much to put pressure on all in education and from a fiscal standpoint on the community in general. Last year hundreds of hours were spent in developing the School Improvement Plans. These are an attempt to set goals and establish priorities to reach the goals. These were completed on time and will be the basis for meeting regulations established by the State. The plan for Palermo is available at the Palermo Consolidated School and the superintendent's office for those interested in reading it.

Throughout the Union we are seeing overcrowding as new programs are established and as populations shift. At all schools we are seeing class sizes above the state maximum of 25. In addition, the combination of grade levels in the same classroom is being attacked by parents, dissatisfied for social and academic reasons. Palermo has moved to meet this problem with the completion of the new addition. The addition is both functional and attractive. In addition, the older sections of the building have been partially renovated. The community can be justly proud of its building as it holds its first town meeting in the all purpose room.

Teacher evaluation and certification are two issues where we have had to direct our attention. The Palermo staff has held preliminary meetings to work to meet the requirements of the certification law; but many more hours will be needed to complete the project.

The evaluation and development of curriculum has received much attention over the past three years. While the writing program developed has been well received, we must certainly monitor it to determine its effectiveness. Math, science, and health are curricular areas being reviewed and evaluated. Social studies will be the next area for development and work has commenced in January. Programs have been expanded in physical education and science. It is very apparent that at no time can we say that the curriculum is completed.

At the central office level we have seen some real problems as the financial management system has taken three years to be completed. This has left our bookkeeping staff far behind due to incomplete data entry, the necessity of keeping two sets of books, and a complete turnover of staff.

This year has also seen two studies which effect Union #51 organization. The failure to support the establishment of a 7-12 CSD Jr.-Sr. High School has been a contributing factor in Chelsea's decision to consider merging with SAD #16. Chelsea's concern for grade 7-12 students has led it to request approval of a merger from the local taxpayers and the State Board of Education. This will have a negative effect on the Union as Chelsea supplies 26% of the income for Union operations. The Whitefield School Committee has utilized the services of Maine School Management, the service organization for the Maine School Boards Association, to study the possibility of leaving School Union #51.

In the State Assessment, SRA, and Union testing a great deal of baseline data has been collected. We are now in a position to better measure our current status, areas of weakness, and growth as it occurs. Through a commitment by the Administrative Team, testing is being used to evaluate the curriculum. Only through careful study of this data can we make the time and expense of testing justifiable.

These programs have been successful and demonstrate the positive nature of small schools working together. Areas which need addressing more fully include:

1. Development of gifted and talented programs.
2. Improving programs in the fine arts.
3. Development of guidance & social services.
4. Improved teacher evaluation and implementation of teacher support training to meet the new State teacher certification law.

We have been most fortunate during the past twoyears to have Marc Curtis and Bill Konzal as Assistant Superintendents. Both were people and task oriented. This position is a key to improved educational opportunities and without it the central office would have to shift more responsibilities to the building principals. Palermo has been most fortunate to have an outstanding Principal, Rosemary Foster, and a highly professional staff. It has been a great experience to work with them.

The past eighteen months have been rewarding to me as I have enjoyed working with all school committee members, building committee members, school staff, and community members. In addition, I would like to express my thanks to Ruth Kopp, Helen Henderson and Judy Gifford for their hard work and loyalty to Union #51.

One of the main goals of the Union office has been to develop programs which are strengthened by group participation. These have included:

1. Group bidding and purchasing.
2. Library development and supervision.
3. Inservice training.
4. Curriculum development in computer ed., writing, & social science.
5. Improving secondary education opportunities including the limiting of student dropouts.
6. Providing guidance & psychological services.
7. Providing enrichment activities in areas such as drama, public speaking, music, and math league.
8. Evaluation of current programs through grade and subject area meetings.

MAINE SCHOOL UNION #51
Superintendent's Office

Position	Employee	Salary	10.2% paid by Palermo
Superintdendent	H. Graham Nye	$39,000/yr.	$3,978 yr.
Assistant Superintendent	William T. Knozal	31,500/yr.	3,213 yr.
Director of Special Services	Jean K. Eaton	28,100/yr.	2,866 yr.
School Nurse	Rosemary Harrell	14,650/180 days	1,494 yr.
Administrative Secretary	Ruth E. Kopp	7.40 hr.	.76 hr.
Bookkeeper	Helen Henderson	7.00 hr.	.71 hr.
Special Ed Secy/Payroll Clerk	Judith P. Gifford	5.25 hr.	.54 hr.

Palermo School Staff

Name	Position	Salary For Position
Rosemary Foster	Principal	$27,000 per year
	Teacher - Gr. 6-8	
	Math	
Teresa R. Becker	Teacher - Kindergarten/Gr. 1	13,500 per year
Mary Jane Coleman	Teacher - Gr. 6-8	20,500 per year
	Reading/Spelling/English	
Betty T. Glidden	Teacher - Gr. 1-2	20,500 per year
	Social Studies - Gr. 6-8	
Beverly A. Goff	Physical Ed/Health	14,800 per year
	Teacher - Gr. 6-8 Science	
Marsha Dishler-Hall	Special Ed./Resource Rm. Teacher	18,400 per year
Kimberlyann K. Hatt	Speech Therapist - Part-time	1,924 per year
	(Based on 14,800 per year)	
Kevin K. McElroy	Chapter I Teacher - Half-time	7,400 per year
	(Based on 14,800 per year)	
Marjorie J. Robbins	Teacher - Gr. 2/3	20,500 per year
Jennifer Jo Vachowski	Teacher - Gr. 4 & 5	20,350 per year
Bonnie Rukin	Music Teacher - Part-time	1,605 per year
Patricia Aldrich	Art Teacher - Gr. K-4 (pro-rated)	688 per year
	(Based on 1,605 per year)	
Betsynell H. Esancy	Chapter I Special Ed Aide	5.00 per hour
Emily J. Jones	Teacher Aide (federally funded)	5.00 per hr.
	Resource Room	
Marilyn L. Stumpff	Library Aide	4.50 per hr.
Brenda Dyer	School Secretary	5.50 per hr.
Howard E. Glidden	Bus Driver	32.00 per day
	Custodian	5.25 per hr.
Frank Leary	Custodian - Part-time	4.75 per hr.
Caldwell's Bus Service	Contracted Bus Service	12,000 per year
Sawtelle's Bus Service	Contracted Bus Service	15,700 per year
Betsynell H. Esancy	Cafeteria Worker - Part-time	5.00 per hr.
Barbara Jackson	Head Cook	6,500 per year
	Bookkeeper	600 per year

Palermo Student Enrollment

October 1, 1986

Elementary

Grade	
K	16
1	11
2	19
3	10
4	10
5	18
6	12
7	9
8	16
	121

Secondary

School	
Cony High School	4
Erskine Academy	58
Oak Grove-Coburn	4
SAD #3 - Mt. View	4
U52 - Winslow	1
	71

GRAND TOTAL 192

AUDITOR'S REPORT

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Board of Selectmen
Town of Palermo
Palermo, Maine 04354

We have examined the combined financial statements of the Town of Palermo, Maine, for the year ended December 31, 1986, as listed in the Index. Our examination was made in accordance with generally accepted governmental auditing standards and, accordingly included such tests of the accounting records and such other auditing procedures as we deemed necessary in the circumstances.

The Town of Palermo, like most Maine towns, does not maintain a record of general fixed assets, and accordingly, a statement of such is not included.

In our opinion, except for the omission of a Statement of General Fixed Assets which results in an incomplete presentation, the Combined Financial Statements present fairly the financial position of the Town of Palermo, Maine, at December 31, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Bryant M. Brown & Assoc., P.A.

EXHIBIT A

COMBINED BALANCE SHEET - ALL FUNDS
DECEMBER 31, 1986

ASSETS	General Fund	Federal Revenue Sharing	Cemetery Trust Funds	Long Term Debt	TOTALS Memorandum Only 1986	1986
Cash:						
Checking	126,042.11	9,862.00			135,904.11	145,958.35
Savings			33,596.15		33,596.15	32,877.74
Uncollected Taxes	22,805.60				22,805.60	20,687.95
Tax Liens	3,963.10				3,963.10	7,071.16
Amount Necessary to Retire Note:						
Building Note				10,000.00		20,000.00
	152,810.81	9,862.00	33,596.15	10,000.00	196,268.96	226,595.20
LIABILITIES AND FUND BALANCE						
Liabilities:						
Block Grant Amount	6,672.67				6,672.67	4,716.60
Notes Payable				10,000		
LIABILITIES AND FUND BALANCE						
Liabilities:						
Block Grant Account	6,672.67				6,672.67	4,716.60
Notes Payable				10,000.00	10,000.00	20,000.00
Cemetery Trust Accounts			33,596.15		33,596.15	32,877.74
Fund Balance:						
Designated for Subsequent Years	70,212.78				70,212.78	101,851.04
Unappropriated	66,063.03				66,063.03	62,037.49
Unexpended Federal Revenue Sharing	9,862.33	9,862.00			19,724.33	54,112.33
	152,810.81	9,862.00	33,596.15	10,000.00	206,268.96	226,595.20

EXHIBIT B

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED DECEMBER 31, 1986

Cash Balance December 31, 1985			145,958.35
Cash Fund Increased By:			
Taxes:			
Current	217,069.20		
Prior	15,983.75		
Interest on Delinquents	936.86		
Liens	9,793.46		
Excise Tax	55,331.24	299,114.51	
Revenue Sharing:			
Federal	10,263.00		
State	19,994.27	30,257,27	
Other State Stipends		395,111.51	
Withheld Payroll Taxes		28,249.80	
Special School Account		14,431.05	
All Other Departmental		9,034.41	
Total Receipts			776,198.55
Total Available			922,156.90
Cash Was Disbursed For:			
General Administration		27,790.62	
Highway Accounts		70,383.56	
Education		598,682.19	
County Tax		25,795.60	
Allocation of State Revenue Sharing		20,206.55	
Payroll Taxes Withheld		28,249.80	
Town Office Note and Interest		11,225.85	
All Other Departmental		13,790.62	796,114.79
Cash Balance Dec. 31, 1986 - Exhibit A			126,042.11

EXHIBIT C

UNAPPROPRIATED SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1986

Balance December 31, 1985		53,050.49
Fund Increased By:		
Departmental Balances Lapsed	36,488.90	
Miscellaneous Credits	583.64	37,072.54
		90,123.03
Fund Reduced By:		
Municipal Appropriations:		
Fire Department	1,000.00	
Fire Department Buildings	2,700.00	
Snow Removal	6,000.00	
Bush Control	500.00	
Town Office Loan	10,000.00	
Interest on Town Office Loan	1,360.00	
Grader Repair	2,500.00	24,060.00
Balance December 31, 1986		66,063.03

EXHIBIT D

STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1986

	Balance Carried	All Appropriations	Other Credits	Total Available	Expenditures and Debits	BALANCES Lapsed to Surplus	General Fund
ADMINISTRATION							
Town Officers		9,000.00	2,500.00	11,500.00	11,276.00	224.00	
Town Charger		5,000.00	10,426.43	15,426.43	14,277.83	1,148.60	
Planning Board	836.50		196.00	1,032.50	627.23		405.27
Town Office		1,500.00	115.69	1,615.69	1,609.56	6.13	
PUBLIC SAFETY							
Palermo Fire Department		1,000.00		1,000.00	1,000.00		
Fire House		2,700.00		2,700.00	3,215.07	(515.07)	
Fire Alarm		1,000.00		1,000.00	976.46	23.54	
Forest Fires	303.50			303.50			303.50
Street Lights		650.00		650.00	668.03	(18.03)	
Code Enforcement Officer		500.00	28.00	528.00	193.42		334.58
HUMAN SERVICES							
Ambulance Service		1,469.00		1,469.00	1,469.00		
Community Health		404.00		404.00	404.00		
Mental Health		608.00		608.00	608.00		
Dump		10,000.00		10,000.00	10,000.00		
Welfare	2,088.97	500.00		2,588.97	253.89		2,335.08
Palermo Senior Citizens		200.00		200.00	200.00		
Bus Transportation		450.00		450.00	450.00		
Central Senior Citizens		215.00		215.00	215.00		
HIGHWAY ACCOUNTS							
Roads and Bridges		15,000.00	3,902.25	18,902.25	18,902.25		
Winter Roads - Snow		36,000.00	9,310.23	45,310.23	45,310.23		
Brush Control	545.91	500.00	207.59	1,253.50	1,253.50		
Grader Account		2,500.00	2,417.67	4,917.67	4,918.08	(.41)	

EXHIBIT D (continued)

SPECIAL ASSESSMENTS							
Education	96,923.39	186,778.75	380.957.98	664,660.12	598,682.19		65,977.93
County Tax		25,785.60		25,785.60	25,785.60		
Overlay		11,268.20		11,268.20		11,268.20	
UNCLASSIFIED							
Cemeteries			1,612.61	1,612.61	1,612.61		
Swimming Program		400.00		400.00	344.15	55.85	
Public T.V.		100.00		100.00	100.00		
Humane Society		413.00		413.00	413.00		
Dog Licenses	116.48		220.00	336.48	304.07		32.41
Branch Mills Grange		200.00		200.00	200.00		
State Revenue Sharing	1,036.29		19,994.27	21,030.56	20,206.55		824.01
Federal Withholding			20,438.50	20,438.50	20,438.50		
Social Security Tax			2,994.42	2,994.42	2,944.42		
State Withholding Taxes			4,735.53	4,735.53	4,735.53		
Abatements					61.60	(61.60)	
WSCCA Donated Comm.		39.00		39.00	39.00		
WCSSA Home Energy		141.00		141.00	141.00		
New Hope for Women		200.00		200.00	200.00		
Plumbing Permits & Insp.			1,314.00	1,314.00	1,305.50	8.50	
Excise Taxes			54,161.84	54,161.84	30,000.00	24,161.84	
Medicare			81.35	81.35	81.35		
Town Office - Note & Int.		11,360.00		11,360.00	11,225.85	134.15	
wcssa Weatherization		76.00		76.00	76.00		
WCSSA Heating System		10.00		10.00	10.00		
Supplemental			53.20	53.20		53.20	
General Fund	101,851.04	325,967.55	515,667.56	943,486.15	836,784.47	36,488.90	70,212.78

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

ACCOUNTING POLICIES

1. The town of Palermo, like most Maine towns maintains the financial records on the modified accrual basis. By this method the initial appropriations are recorded upon approval at Town Meeting. Other receipts are recorded when they become available, expenditures are recorded as funds are disbursed.

2. Upon evaluation of the system of internal control we believe it to be adequate.

COMMENTS AND RECOMMENDATIONS

The Town has increased the bond coveraged from $5,000.00 in 1985 to $30,000.00 for 1986.

The Town Officials were very helpful and cooperative during our examination. All books, records and supporting documents were readily available.

SCHEDULE A-1

COMPARATIVE SCHEDULE OF UNCOLLECTED TAXES & LIENS
FOR THE YEAR ENDED DECEMBER 31, 1986

	1986		1985	
TAX YEAR	TAX	LIENS	TAX	LIENS
1986	22,623.00			
1985	182.60	3,963.10	20,601.75	
1984			27.54	6,708.77
1983			31.41	219.03
1982			27.25	143.36
TOTALS - EXHIBIT A	22,805.60	3,963.10	20,687.95	7,071.16

SCHEDULE A-2

CEMETERY TRUST FUNDS
DECEMBER 31, 1986

Balance December 31, 1985		32,877.74
Fund Increased By:		
Interest on Deposits		2,343.02
Fund Decreased By:		
Service Charge	12.00	
Care of Cemeteries	1,612.61	1,624.61
Balance Dec. 31, 1986 - Exhibit A		33,596.15

SCHEDULE A-3

FEDERAL REVENUE SHARING
DECEMBER 31, 1986

Balance December 31, 1985		8,987.00
Fund Increased By:		
Entitlement Receipts	10,263.00	
Unexpended - from 1985	5,112.33	15,375.33
		24,362.33
Funds Were Used For:		
Town Officers	2,500.00	
Roads and Bridges	12,000.00	14,500.00
Balance Decemeber 31, 1986 - Exhibit A		9,862.33

SCHEDULE A-4

LOCAL ROAD ASSISTANCE FUND
DECEMBER 31, 1986

Balance December 31, 1985		4,716.60
Funds From State		24,396.26
Fund Expended For:		
Roads and Bridges	3,422.37	
Brush Control	207.59	
Snow Removal	8,810.23	
Future Salt Shed	10,000.00	22,440.19
Balance December 31, 1986 - Exhibit A		6,672.67

SCHEDULE A-5

RECONCILIATION OF CHECKING ACCOUNT
DECEMBER 31, 1986

Balance per Bank Statement	121,761.01
Add:	
Deposits in Transit	10,876.58
	132,637.59
Less:	
Outstanding Checks	6,595.53
	126,042.06
Adjustment	.05
Balance per Ledger Dec. 31, 1986 - Exhibit A	126,042.11

VALUATION - ASSESSMENT - COLLECTION OF TAXES FOR THE YEAR ENDED DECEMBER 31, 1986

VALUATION			17,121,500.00
Valuation x Rate of .014 ±			
Commitment of		239,701.00	
Supplemental Taxes		53.20	
Total Charged to Collector		239,754.20	
Credits and Collections			
Cash Collections	217,069.20		
Abatements	61.60		
Error	.40	217,131.20	
Uncollected 1986 Taxes		22,623.00	
Requirements:			
Education	186,778.75		
Municipal Appropriations	36,075.00		
County Tax	25,785.60		
Overlay	11,268.20		
	259,907.55		
Less: State Revenue Sharing	20,206.55		
Net Assessment - as above		239,701.00	

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO
MAINE

FOR THE MUNICIPAL YEAR 1987

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO
MAINE

FOR THE MUNICIPAL YEAR 1987

Archer & Pottle Printing - Palermo, Maine

TOWN OFFICERS

Moderator
Frank Lee

Selectmen
Clair S. Bradstreet Darryl McKenney Howard E. Glidden

Assessors
Darryl McKenney Howard Glidden David Banton
Royce Nelson Jacqueline Sheppard

Overseers of Poor
Clair S. Bradstreet Howard E. Glidden Ellen Hatch

Town Clerk
Virginia Dowe

Tax Collector and Treasurer
Anna N. Pollard Walter C. Banton, Deputy

Fire Chief and Fire Warden
Dean Willoughby

Road Commissioner
Stephen Childs

School Board
Elizabeth Crouse Sophie Glidden Patricia Glidden

Planning Board
Chairman: Edward Pollard Secretary: Madeleine Haskell
John Bradstreet Dale Glendenning Ann Littlefield
Dean Willoughby Dwain McKenney

Appeal Board
Dale McKenney Terry Crouse David Dyer
Lee Jackson Diane Haskell

Deputy Fire Wardens
Gary Robinson & Walter C. Banton

Animal Control Officer
Ralph Littlefield

Health Officer
Betty Glidden

Plumbing Inspector
Edward R. Temple

Code Enforcement Officer
Harry Dean Potter

State Senator
SENATOR LINDA CURTIS BRAWN

State Address:
Senate Chamber
Augusta, ME 04333
State Telephone: 289-1505
Toll Free Telephone: 1-800-423-6900 (Sessions Only)

Home Address:
59 Park Street
Camden, ME 04843
Home Telephone: 236-4766

Representative to the Legislature
(Term exp. 12/7/1988)

STATE REPRESENTATIVE CAROL M. ALLEN

Home Address:
RFD 1, Box 1980
Liberty, ME 04949
Telephone: 845-2704

Capitol Address:
House of Representatives
State House, Station #2
Augusta, ME 04333
Telephone: 289-1400
Toll Free House of Representatives Message Center
1-800-423-2900

Appleton, Hope, Union, Washington, Jefferson,
Somerville, Liberty and Palermo

STATE OF MAINE
HOUSE OF REPRESENTATIVES

REPORT TO THE CITIZENS OF PALERMO

As your State Representative, my first concern is to be available to hear your feelings on proposed legislation which may have a direct effect on Palermo and its residents. During session, I can nearly always be reached at the Capitol at 289-1400 or at my home, 845-2704. There is a 24-hour toll-free message center at the Capitol 1-800-423-2900. In addition, I am available in Palermo as often as my legislative schedule permits.

The 113th Legislature convened on January 6, 1988, for the Second Regular Session. The session should continue until late April.

I will do my best to help resolve problems or answer questions relating to State government agencies. I provide periodic mailings to your town officials and other interested residents. Should you desire to receive this important legislative information, please let me know.

I am proud to be representing Palermo in the Maine Legislature.

Sincerely,
Carol M. Allen
State Representative

STATE OF MAINE
SENATE CHAMBER

Dear Friends,

I would like to take this opportunity to thank those of you who participated in State government during the past year. I have appreciated your many visits, calls and letters. By taking the time to share your thoughts and concerns, you have assisted me in my efforts to effectively represent you in the Maine Senate.

Throughout the past summer and fall various commissions, select committees and task forces spent many hours studying a number of issues. During the next several weeks, the Legislature will review the results of many of these studies. The Workers' Compensation Act, enacted in November, was compromise legislation which had been studied previously by a number of committees. Hopefully, we will also find answers to curb the ever-rising property taxes and increasing insurance costs; find the balance between development and the preservation of our environment; find a way to further identify and provide for the needs of those less fortunate than we. Our railroads, airports, roads and bridges; health care and health care costs; the training and re-training of our unemployed; the education and care of our children and youth — these are some of the issues which I hope we can resolve.

I intend to visit with as many of you as possible when I am home on the weekends. Please feel free to contact me with your comments on these, or any other issues. You can reach me by calling me at home 236-4766, my office in Augusta at 289-1505 or by calling toll free 1-800-423-6900.

Sincerely,
Linda Curtis Brawn
State Senator

WE RESPECTFULLY DEDICATE THIS
TOWN REPORT TO

WALTER C. BANTON

FOR HIS MANY YEARS OF SERVICE AS
TAX COLLECTOR AND TREASURER

TOWN WARRANT

To Madeleine Haskell, a resident in the Town of Palermo, in the County of Waldo, in the State of Maine:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town, qualified by law to vote in town affairs, to meet on the 12th day of March, 1988, at ten o'clock in the forenoon at the Palermo Consolidated School, in said Town, to act on the following articles, to wit:

Art. 1. To Choose a Moderator to preside at said Meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To choose a Board of Selectmen for the ensuing year.

Art. 4. To choose a Board of five Assessors, one for one year, two for two years, two for three years.

Art. 5. To choose an Overseer of the Poor for three years.

Art. 6. To choose one member of the Superintending School Committee for the term of 3 years.

Art. 7. To see how many Road Commissioners the Town will elect for the ensuing year.

Art. 8. To elect one or more Road Commissioners for the ensuing year.

Art. 9. To see what method the Town will take to collect taxes for the ensuing year, act on same, and elect Tax Collector.

Art. 10. To see what method the Town will take to elect Treasurer, act on same and elect Treasurer.

Art. 11. To see if the Town will vote to elect a Budget Committee for the ensuing year.

Art. 12. To choose all other Town Officers for the ensuing year.

Art. 13. To see if the Town will authorize the Selectmen to accept all Cemetery Trust Funds that they may receive in 1988.

Art. 14. To see if the Town will vote to have the Selectmen appoint the Tax Collector and Treasurer and set wages starting in 1989.

Art. 15. To see if the Town will adopt the Austrailian form of electing the Town Officers, including Clerk, Selectmen, Assessors, School Committee, Overseer of the Poor, and Road Commissioner, starting in 1989.

Art. 16. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the Town's annual budget during the period from January 1, 1989 to the March Annual Town Meeting.

Art. 17. To see what sum of money, if any, the Town will vote to authorize the selectmen to borrow or appropriate from unappropriated surplus as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 1988.

Selectmen recommend $10,000.00

Art. 18. To see what sum of money the Town will raise and appropriate for Town Officers.

Recommended $16,000.00

Art. 19. To see what sum of money the Town will raise and appropriate for the Town charges.

Recommended $7,000.00

Art. 20. To see what sum of money the Town will raise and appropriate for Town Office.

Recommended $1,500.00

Art. 21. To see what sum of money Town will raise and appropriate for paving Town Office parking lot.

Leave to Town

Art. 22. To see what sum of money the Town will raise and appropriate for Legal Fees.

Recommended $600.00 from Surplus

Art. 23. To see what sum of money the Town will raise and appropriate for Street Lights.

Recommended $700.00

Art. 24. To see what sum of money the Town will raise and appropriate for Fire Alarm Systems.

Recommended $1,000.00 from Surplus

Art. 25. To see what sum of money the Town will raise and appropriate for equipment insurance, heat, and lights for the Palermo Volunteer Fire Department.

Recommended from Surplus $10,000.00

Art. 26. To see what sum of money the Town will raise and appropriate for the Palermo Volunteer Fire Department.

Recommended from Surplus $1,000.00

Art. 27. To see what sum of money the Town will raise and appropriate for Windsor Volunteer Ambulance.

Recommended from Surplus $1,660.00

Art. 28. To see what sum of money the Town will raise and appropriate for Town Roads and Bridges.

Recommended Block Grant $10,000.00
Recommended from Surplus $5,000.00

Art. 29. To see what sum of money the Town will raise and appropriate for Snow Removal and Sanding.

Excise Tax $45,000.00

Art. 30. To see what sum of money the Town will raise and appropriate for Bush Control.

Recommended $2,600.00

Art. 31. To see if the Town will vote to take $10,000 from the Block Grant Account and put it in a savings fund for future use to build a salt and sand shed.

Recommended

Art. 32. To see what sum of money the Town will raise and appropriate for paving Town Roads.

Recommended $15,000.00

Art. 33. To see what sum of money the Town will raise and appropriate for Road Improvement.

Recommended Block Grant $5,000.00

Art. 34. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Mental Health Clinic.

Request $608.00
Recommended

Art. 35. To see if the Town will raise and appropriate $200.00 for New Hope for Women Inc.

Leave to Town

Art. 36. To see what sum of money the Town will raise and appropriate for the Kno-Wal-Lin Community Health Services, Inc.

Request $573.00
Leave to Town

Art. 37. To see if the Town will raise and appropriate $150.00 for the Mid-Coast Human Resource Council.

Leave to Town

Art. 38. To see if the Town will raise and appropriate $25.00 for the support of the Northeast Combat.

Leave to Town

Art. 39. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Humane Society.

Recommended $450.00

Art. 40. To see if the Town of Palermo will raise or appropriate 2% of the value of the services received in the amount of $86.00 for the Waldo County Committee for Social Action Weatherization Program.

Not Recommended

Art. 41. To see if the Town of Palermo will vote to raise and appropriate the sum of $250.00 for the Waldo County Committee for Social Action Transportation Program.

Recommended

Art. 42. To see if the Town of Palermo will raise or appropriate 2% of the value of services received in the amount of $67.00 for the Waldo County Committee for Social Action Donated Commodities Program.

Not Recommended

Art. 43. To see if the Town of Palermo will raise or appropriate 2% of the value of the services received in the amount of $230.00 for the Waldo County Committee for Social Action Home Energy Assistance Program.

Not Recommended

Art. 44. To see if the Town will raise and appropriate $200.00 for the Palermo Senior Citizens Group.

Recommended

Art. 45. To see if the Town will raise and appropriate $368.00 for the Central Senior Citizens Group.

Leave to Town

Art. 46. To see what sum of money the Town will raise and appropriate for Colby-Bates-Bowdoin Public Television.

Recommended $150.00

Art. 47. To see if the Town will vote to raise and appropriate a sum of money for a Town Dump for the Taxpayers of Palermo.

Recommended $15,000.00

Art. 48. To see what sum of money the Town will raise and appropriate to help close out the China Town Dump.

Recommended $15,000.00

Art. 49. To see what sum of money the Town will raise and appropriate for the Planning Board.

Recommended $400.00

Art. 50. To see what sum of money the Town will raise and appropriate to survey the Town lines.

Recommended $4,000.00

Art. 51. To see what sum of money the Town will raise and appropriate for the Liberty Ambulance.

Requested $500.00
Leave to Town

Art. 52. To see what sum of money the Town will raise and appropriate for a Swimming Program.

Recommended $500.00

Art. 53. To see what sum of money the Town will pay the Fire Chief.

Art. 54. To see if the Town will vote to have Palermo Days as a Town sponsored event.

Leave to Town

Art. 55. To see if the Town will appoint a committee to study the pros and cons of changing the Municipal year from Jan. 1 through Dec. 31 to July 1 through June 30.

Art. 56. To see if the Town will authorize the Palermo Snowmobile Club to expend up to $400.00 for the maintenance, grooming, building and repairing of snowmobile trails and bridges within the Town of Palermo which are available for the use of all taxpayers of the Town. These monies are a portion of the snowmobile registration fees returned to the Town by the State Treasurer. Expenditures will be itemized and turned over to the Town for payment during the municipal year.

Art. 57. To see if the Town will vote to charge interest on unpaid taxes after Dec. 15, if so, what rate of interest to charge.

Art. 58. To see if the Town will vote to instruct the Selectmen to sell any and all real estate acquired by tax liens and deliver quit claim deeds in the name of the Town of Palermo subject to the following conditions, to wit:

(1.) That former owners, who have lost titles to their property, will be given an opportunity to redeem it by paying the accumulated taxes and costs.

(2.) That former owners, choosing to redeem their former property, must pay, not only the taxes, costs and interest pertaining to the original lien, but must pay the taxes, costs and interest on subsequent liens, if any, and must pay all deliquent taxes, with interest, and all current taxes, with interest, if applicable.

(3.) That property which, in the opinion of the Selectmen, best serves the interest of the Town of Palermo by remaining Town owned property will not be sold.

(4.) Any other piece of property must be advertised and sold by sealed bids. To be advertised in the Kennebec Journal, Morning Sentinel, and Republican Journal. If the highest bid is not equal to the amount of accumulated taxes, interest and costs, the Selectmen reserve the right to reject any and/or all bids.

Art. 59. To see if the Town will vote to charge interest on tax liens and if so, how much.

Art. 60. To see if the Town will vote to authorize the Selectmen to borrow money for the use of the Town upon the credit of the Town.

Art. 61. To see if the Town will authorize the Board of Selectmen to enter into agreements with other towns to provide a Solid Waste Disposal Site for the use of Town residents.

The registrar will be present at the polls during the voting hours for the purpose of registering new voters and revising the list of voters.

Dated February 11, 1988

CLAIR S. BRADSTREET
DARRYL McKENNEY
HOWARD E. GLIDDEN
Selectmen of Palermo

ASSESSOR'S REPORT

	Real	Personal	Total
Resident	$12,575,600	$188,000	$12,763,600
Non-Resident	7,858,000	2,000	7,860,000
Total	$20,433,600	$190,000	$20,623,600

Value of Land	$8,634,100
Value of Buildings	11,799,500
Value of C.M.P.	397,000
Value of Mobile Pipe Line	183,000
Tax Rate $13.00/1,000 Total Tax Committment	$268,106.80

Amount of Tax Assessed in 1987

Social Security	$ 2,879.50
Town Officers	13,000.00
Town Charge	6,000.00
Street Lights	700.00
Fire Alarm System	1,000.00
Windsor Ambulance	1,269.00
Bush Control	1,000.00
Town Roads Paving	10,000.00
Town Road Improvement	5,000.00
Kennebec Valley Mental Clinic	608.00
Kno-Wal-Lin Health Service	573.00
Kennebec Valley Humane Society	456.00
Social Action Transportation	575.00
Senior Citizens	200.00
Central Senior Citizens	215.00
Colby/Bates/Bowdoin Public T.V.	150.00
Town Dump	12,000.00
Swimming	400.00
Schools	199,971.60
County Tax	30,590.00
Overlay	2,738.64

Surplus

Town Office Note	10,000.00
Town Office Interest	625.00
Town Office, Ins., Lights, Etc.	1,750.00
Code Enforcement	500.00
Legal Fees	600.00
Palermo Vol. Fire Dept.	1,000.00
Palermo VFD, Ins., Lights, Etc.	3,200.00
Town Roads & Bridges	5,000.00
Snow Removal	5,000.00
Town Officers	1,000.00
Town Charge	2,000.00
Bush Control	1,000.00
Palermo Days	150.00

Block Grant

Snow Removal	5,000.00
Salt Shed	10,000.00
Roads	7,091.99

Excise Tax

Snow Removal	35,000.00

Veteran Exemptions

Earl Adams	3,200.00
Walter Banton	3,200.00
George Belden	3,200.00
Winifred Bilodeau	3,200.00
Donald Brown	3,200.00
William Cross	3,200.00
William Cullivan	3,200.00
Mary Davis	3,200.00
Florence Flye	3,200.00
Evelyn Friedman	3,200.00
Harold Gleason	3,200.00

Joseph Gray	3,200.00
Phyliss Gray	3,200.00
Christine Gurney	3,200.00
Virgil Hannan	3,200.00
Clayton Haskell	3,200.00
Paul Hayes	3,200.00
George Horak	3,200.00
Carl Johnsrude	3,200.00
Sidney Jones	3,200.00
Archie Leeman	3,200.00
Lloyd Leeman	3,200.00
Edna Lother	3,200.00
James Mathieson	3,200.00
Charlie Merrithew	3,200.00
Doris Milla	3,200.00
James O'Donnell	3,200.00
Ralph Pilsbury	3,200.00
Norman Pottle	32,000.00
Mildred Priest	3,200.00
Viola Redman	4,800.00
Joseph Rines	3,200.00
Merle Severence	3,200.00
George Shorey	3,200.00
James Small	3,200.00
Walter Snell	3,200.00
Lawrence Soule	3,200.00
Marion Soule	3,200.00
George Studley	3,200.00

Exempt Property

Branch Mill Grange	22,100.00
Greeley's Corner Church	13,800.00
State of Maine	95,800.00
Palermo Christian Church, Inc.	65,000.00
Palermo School	580,000.00
Palermo Town Office	37,000.00
Town of Palermo (Hamm Heirs)	100.00
Palermo Volunteer Fire Dept.	28,000.00
Palermo Youth Activities, Inc.	45,000.00
Smith Cemetery Association	500.00

1987 assessments were established at an estimated 80% of fair market value. Land values were calculated on the following schedules:

House Lots	5,000	Pond Frontage/Foot	
		Good $100	Ave. $80
		Poor $60	
Vacant First Acre	2,500	$12/front ft. over 500 ft.	
Backland	125	Well	+ 1000
Bog	40	Septic	+ 1000
Blueberry	250		

Sales from June 1986 to July 1987 developed an average ratio of 67% which fell short of the State mandated 70% and the Assessors estimated 80% of value. Due to the sharp rise in property values today we will need to increase assessments considerably for 1988. Following is the sales analysis for 1987.

Respectfully submitted,

Assessors of Palermo

Darryl McKenney
Howard E. Glidden
David Banton
Royce Nelson
Jacqueline Shepard

Developed Property Sales Analysis

Map	Lot	Name Seller	Type S-Shore R-Rural	Sale Price	Assessed Value	Ratios Sales	Ave.	Dev.
R6	9-5	Muir	R	18,500	9,000	49	67	18
R3	27	Elvin	R	77,000	40,300	52	67	15
D4	20	Hoffman	S	68,400	36,500	53	67	14
D3	3	MacKinnon	S	31,500	17,000	54	67	13
R1	27e	Weston	R	10,000	5,600	56	67	11
R10	7	Gironda	R	57,500	33,500	58	67	9
D4	33	Hoffman	S	66,450	38,800	58	67	9
R11	3	Lucarelli	R	79,000	46,400	59	67	8
D3	24	Foster	S	75,000	46,600	62	67	5
R2	42	Roach	R	51,950	32,000	62	67	5
R3	28a	Rodenizer	R	71,000	45,500	64	67	3
D4	32	Lawson	S	60,000	38,800	65	67	2
D3	1	Taylor	S	31,000	20,000	65	67	2
D3	20	Glendenning	S	38,500	25,100	65	67	2
R8	2a	Willoughby	R	44,900	29,400	65	67	2
R11	56	Cail	R	83,000	55,000	66	67	1
D4	24	Hoffman	S	50,000	34,200	68	67	1
D2	42	Konszal	S	28,000	21,000	75	67	8
D1	5	Glidden	R	51,500	39,500	76	67	9
D4	38	Bald Head	S	50,000	40,200	80	67	13
D4	III4	Bald Head	S	40,000	33,500	84	67	17
R10	16a	Lindell	R	27,500	23,100	84	67	17
R10	56	McKenney	R	16,500	14,600	88	67	21
D2	7	Ballantyne	S	19,500	17,100	88	67	21
D3	17	Altieri	S	17,000	15,600	92	67	25
D5	10	LaSalle	S	20,000	19,000	95	67	28
D4	37	Bald Head	S	40,000	38,200	96	67	29

Average Ratio = 67 Rating Quality = 17

Land Sales Analysis

Map	Lot	Name Seller	Type S-Shore R-Rural	Sale Price	Assessed Value	Ratios Sale	Ave.	Dev.	Shore Front.	Price FF	Acreage	Price Acre
R2	19A	Loder	R	24.200	6.800	28	43	15			15	1.613
D3	35-2	Hoffman	S	30.500	10.000	33	43	10	102'	299.		
D3	35-6	Hoffman	S	30.000	10.000	33	43	10	100'	300.		
R10	34C	Leeman	S	9.500	3.300	35	43	8	337'	28.		
R2	19B	Loder	R	19.500	7.100	36	43	7			38	513.
R8	40	Sabin	R	20.000	7.300	37	43	6			39	513.
R6	9-12	Brown	R	13.000	4.800	37	43	6			19.3	674.
D3	35-4	Hoffman	S	26.500	10.000	38	43	5	100'	265.		
D3	35-7	Hoffman	S	30.000	11.400	38	43	5	103'	291.		
R6	9-9	Brown	R	8.900	3.600	40	43	3			10	890.
R9	31	Jose	R	9.500	3.800	40	43	3			11	864.
R6	9-6	Brown	R	8.900	3.600	40	43	3			10.1	881.
R6	9-11	Brown	R	8.900	3.600	40	43	3			10	890.
R6	9-8	Brown	R	8.900	3.700	42	43	1			10.2	873.
R6	9-7	Brown	R	8.400	3.600	43	43	0			10.1	832.
D3	35-8	Hoffman	S	37.000	16.100	44	43	1			200'	185.
R8	23	Johnsrud	R	10.000	4.500	45	43	2			17	588.
R6	9-4	Brown	R	10.900	4.900	45	43	2			20.1	542.
R6	9-3	Brown	R	7.900	3.700	47	43	4			10.3	767.
R2	3a	Barlow	R	9.900	4.800	48	43	5			19.6	505.
R6	9-1	Brown	R	8.900	4.300	48	43	5			15.4	578.
R10	5	McKenney	R	8.000	4.100	51	43	8			15	533.
R2	3	Brown	R	8.900	4.500	51	43	8			16.8	530.
R7	23	Bird	R	100.000	52,000	52	43	9			260	385.
R9	2B	Morrissette	R	17.500	10.800	62	43	19			115	152.
R8	2	Willoughby	R	12.500	8.600	69	43	26			50	250.
D4	60	Leeman	S	20.000	14.100	71	43	28	200'	100.		
D6	2	Sheplin	S	23.000	19.500	85	43	42	730'	30.		

Average Ratio = 43 Rating Quality = 20

SELECTMEN'S REPORT

Town Charge

Appropriated		$ 8,000.00
Income		10,881.59
Expended	16,088.23	
Balance	2,793.36	

Town Officers

Appropriated		14,000.00
Expended	13,361.50	
Balance	638.50	

Town Office

Appropriated		1,750.00
Expended	1,747.56	
Balance	2.44	

Town Office Note

Appropriated		10,000.00
Expended	10,000.00	

Town Office Note Interest

Appropriated		625.00
Income		7.44
Expended	677.61	
Overdraft		45.17

Street Lights

Appropriated		700.00
Expended	485.97	
Balance	214.03	

Fire Alarm

Appropriated		1,000.00
Expended	933.45	
Balance	66.55	

Fire House

Appropriated		3,200.00
Expended	2,982.48	
Balance	217.52	

Palermo Volunteer Fire Dept.

Appropriated		1,000.00
Expended	1,000.00	

Forest Fires

Balance Forward	303.50
Expended: None	

Kennebec Valley Mental Health

Appropriated		608.00
Expended	608.00	

Kennebec Valley Humane Society

Appropriated		456.00
Expended	456.00	

WCCSA Transportation

Appropriated		575.00
Expended	575.00	

Palermo Senior Citizens

Appropriated		200.00
Expended	200.00	

Central Senior Citizens

Appropriated		215.00
Expended	215.00	

Dog Licenses

Balance Forward		32.41
Income		212.00
		244.41
Expended	71.22	
Balance	173.19	

Palermo Days

Appropriated		150.00
Expended	150.00	

Windsor Ambulance

Appropriated		1,269.00
Expended	1,269.00	

Legal Fees

Appropriated		600.00
Expended	600.00	

Code Enforcement Officer

Balance Forward		334.58
Appropriated		500.00
Income		68.00
		902.58
Expended	235.00	
Balance	667.58	

Plumbing Inspector

Income		1,395.00
Expended	1,395.00	

Planning Board

Balance Forward		405.27
Income		226.00
		631.27
Expended	None	

Dump

Appropriated		12,000.00
Expended	12,000.00	

CBB TV

Appropriated		150.00
Expended	150.00	

Kno-Wal-Lin. Community Health

Appropriated		573.00
Expended	573.00	

Swimming Program

Appropriated		400.00
Expended	467.00	
Overdraft		67.00

Cemeteries Trust Fund

Income		2,160.54
Expended	2,160.54	

County Tax

Appropriated		30,590.00
Expended	30,590.00	

General Assistance

Balance Forward		2,335.08
Expended	112.51	
Balance	2,222.57	

State of Maine Revenue Sharing

Balance		824.01
Income		22,989.21
Expended	21,218.94	
Balance	2,594.34	

Roads & Bridges

Appropriated	Surplus	5,000.00
	Federal Revenue	9,862.33
	State of Maine (Flood)	11,986.00
	Block Grant	6,268.56
		33,116.89
Expended	33,116.89	

Snow Removal & Sanding

Appropriated	Block Grant	5,000.00
	Surplus	5,000.00
	Excise Tax	35,000.00
	Lincoln County	250.00
		45,250.00
Expended	43,842.08	
Balance	1,407.92	

Bushes

Appropriated	Raise	1,000.00
	Surplus	1,000.00
	Block Grant	605.00
		2,605.00
Expended	2,605.00	

Paving

Appropriated		10,000.00
Expended	6,086.90	
Balance	3,913.10	

Road Improvement

Appropriated		5,000.00
	Block Grant	228.43
		5,228.43
Expended	5,228.43	

Grader

Income		1,80.00
Expended	1,866.85	
Balance	23.15	

Block Grant

Balance Forward		6,672.67
Income		25,237.50
		31,910.17
Expended	22,101.99	
Balance	9,808.18	

School

Balance Forward		65,977.93
Appropriated		199,971.60
State of Maine		385,293.09
Other Income		14,166.18
Expended	546,851.61	
Balance	118,557.19	Less $5,710.90 to reduce Taxes 1988

Block Grant Schools

To reduce taxes 5,710.90

Overlay

2,738.64

CLAIR S. BRADSTREET
DARRYL McKENNEY
HOWARD E. GLIDDEN

Selectmen of Palermo

Town Charge Details

Archer & Pottle	$ 714.00
Auditor	450.00
Clair S. Bradstreet	300.00
David Banton	150.00
Boy Scouts	50.00
Chapman & Drake	295.00
Hutchins Bros.	112.90
Howard E. Glidden	200.00
McBee	257.64
Office Supplies	377.24
Maine Municipal Association	798.00
Insurance	4,500.00
Darryl McKenney	843.70
Royce Nelson	150.00
Anna Pollard	300.00
Palermo Snowmobile Club	400.00

Waldo County	95.00
U.S. Postal Service	472.20
Telephone	326.65
Transco	75.58
Social Security	4,365.83
Medicare	308.14
Miscellaneous	546.35

Town Office

Central Maine Power Co.	305.75
Knowltons Garage	218.88
Tiltons Agency	245.00
Merle Overlock	11.90
Anna Pollard	30.00
Robert Potter	135.00
Walter C. Banton	70.01
Dinsmores	6.52
Fuller Flooring	700.00
Mitchell's Roofing	24.50

Town Officers Detail

Selectmen	
Clair S. Bradstreet	1,500.00
Darryl McKenney	1,200.00
Howard E. Glidden	900.00
Assessors	
Darryl McKenney	1,000.00
Howard E. Glidden	500.00
David Banton	500.00
Royce Nelson	500.00
Jacqueline Shepard	500.00
Tax Collector & Treasurer	
Anna Pollard	3,400.00
Anna Pollard, Dep. Collector	495.00
Walter C. Banton, Dep. Collector	1,260.00
Town Clerk	
Virginia Dowe	800.00
Overseer of Poor	
Clair Bradstreet	30.00
Fire Chief	
Dean Willoughby	450.00
Moderator	
Frank Lee	50.00
Registrar of Voters	
Diana McKenney	26.00
Anna Pollard	83.50
Election Officials	
Millard Howard	58.50
Pauline Foster	58.50
Clair Bradstreet	50.00

Fire House

Knowltons Garage	601.48
Tilton Agency	2,147.00
Palermo Volunteer Fire Dept.	234.00

Code Enforcement Officer

Harry Dean Potter	235.00

Plumbing Inspector

E. Robert Temple	1,046.25
State of Maine	348.75

Swimming Program

Pamela McKenney	387.00
Diane Wellman	80.00

Cemetery Trust Fund

Patty Gliden	790.00
Susan Glidden	640.00
Danny Chamberlain	340.00
Norma Swift	90.00
Duane Crouse	132.50
Kempton Tobey	25.50
Dinsmore Grain Co.	67.39
David Turner	47.50
Lee's Automotive	27.65
	2,160.54

Snow Removal & Sanding Detail

Bryant Steel Works	564.16
Stephen Childs	12,840.72
Jay Childs	20.00
Keith Childs	20.00
Hattie Haskell	718.20
Frances Haskell	7,193.28
Carl Johnsrud	10.00
James Mathieson	30.00
Royce Nelson	17,648.54
Gerald Pottle	820.00

Edward Pollard	494.00
W.H. Shurtleff	2,897.40
Jack Tobey	585.78

Bush Detail

W.C. Banton	25.00
Stephen Childs	840.00
George Horak	1,080.00
Edward Pollard	336.00
Palermo Christian Church	40.00
Stephen Taylor	284.00

Roads & Bridge Detail

Stephen Childs	15,238.48
Gary Cullivan	50.00
E.B.S. Building Supply	2,920.71
Carl Johnstrud	40.00
Hattie Haskell	71.50
Francis Haskell	5,778.12
Edward Pollard	48.00
Gerald Pottle	420.00
Royce Nelson	1,538.58
Town of Palermo	1,750.00
James Mathieson	18.00
Marriners, Inc.	2,868.50
Millard Saban	2,375.00

Road Improvement

Stephen Childs	3,199.80
Douglas Chadwick	126.59
Francis Haskell	390.04
Gerald Pottle	1,350.00
Millard Saban	162.00

TAX COLLECTOR'S REPORT

1985 Uncollected taxes		$182.60*
Collected during 1987	104.10	
Uncollected bal.		
Bradley Leeman	15.70	
Scott Pilsbury	39.25	
Harry Studley	23.55	
	182.60*	
1986 Uncollected taxes		22,623.00**
Collected during 1987	14,903.40	
To Liens	7,600.60	
Uncollected balance		
Stanley Foster	35.00	
Justus Jones	7.00	
Scott Pilsbury	56.00	
Harry Studley	21.00	
	22,623.00**	
1987 Excise Tax collected and paid town treasurer		11,216.62*
1987 Boat tax col. and paid town treasurer		75.00
1987 Tax Interest collected and paid Town Treasurer		524.34*

* Receipts on file.

Respectfully submitted,
Walter C. Banton
Tax Collector

TAX COLLECTOR'S REPORT

1987 Tax Commitment		268,106.80
Abate		6.50
Balance to be collected		268,100.30*
1987 Collected Taxes	243,220.83	
1987 Uncollected Taxes	24,879.47	
	268,100.30*	

PUBLIC OPINION SURVEY

The Planning Board is currently working on a Comprehensive Plan for the Town's future. Your response to the following questions will help your local Planning Board channel its efforts along the lines you most desire. Please fill out this questionnaire and return it by April 1st to the Town Office or Palermo Post Office. Additional comments are welcome; your participation in this survey is greatly appreciated.

1. What road do you live on _____
2. How long have you been a resident of this Town? _____ years.
3. In what Town are you employed? _____
4. What do you like best about living in this Town? _____

   _____
5. What, to you, are the major disadvantages to living in this Town? _____

   _____
6. Please rate the following:

	Adequate	Need Some Improvement	Need Much Improvement
Schools			
Ground Water Quality			
Sewage Disposal			
Fire Protection			
Roads, Layout & Design			
Maintenance			
Winter Plowing			
Dump			
Police			
Cemeteries			
Recreation Facilities			
Local Government			
Assessing System			
Code Enforcement			
Ambulance			
Health Services			
Street Lights			
Telephone			
Others			

7. How would you like to see the population of the Town change? (Check One)

_____ Rapid growth _____ Remain the same

_____ Moderate growth _____ Decrease

_____ Slow growth _____ Undecided

8. Should there be a limit on the number of permits for dwelling units issued each year? Rural ____ Yes ____ No Shoreland ____ Yes ____ No

9. In your opinion what action should the Town take on the following on your road?

	Encourage	Discourage	Take No Position
Single Family Housing?			
Multi-Family Housing?			
Vacation Homes?			
Mobile Home Parks?			
Individual Mobile Homes?			
Home Businesses?			
Commercial Businesses?			
Ligh Manufacturing?			
Clean Heavy Industry?			
Agriculture?			
Tree-Farming?			
Senior Citizen Housing?			
Housing For Low-income?			

10. Are there any unique scenic or natural areas in the Town which you particularly enjoy? If so, what are they? _____

_____

11. Do you feel anything should be done to protect them? ____ Yes, ____ No.

12. In general, do you feel there is a need to preserve any of the presently undeveloped land in the Town? ____ Yes, ____ No. If yes Farmland ____ Shoreland ____ Woodland ____ Public Access to Ponds ____ Wetlands ____ River Frontage ____ Other _____

13. Woudl you be willing to make some kind of sacrifice to preserve the character of the Town? ____ Yes ____ No.

14. Would you support using Town Tax Dollars to purchase Shoreland, River Frontage, Deer Habitat, etc. ____ Yes ____ No.

15. Should large developments/subdivisions which encroach on open space, thus changing the nature of the Town, be required to provide compensation in some form to the Town? ____ Yes ____ No, If Yes Public Land ____ Funds to purchase public land ____ . Other _____ .

16. What do you feel is the greatest need for recreation facilities in the Town?

_____

17. What, if any, are some major problems you see facing the Town in the near future? _____

18. How would you propose to solve these problems? _____

_____

_____

19. Do you favor any type of land use controls? ____ Yes ____ No ____ Undecided

20. Should the minimum lot size be increased? (currently 20,000 sq. ft.) ____ Yes ____ No ____ Undecided. If Yes, what do you recommend?

Rural Area	____ ½ acre	____ 1 acre	____ 1½ acre
	____ 2 acre	____ Other	
Shoreland Area	____ ½ acre	____ 1 acre	____ 1½ acre
	____ 2 acre	____ other	
Subdivisions	____ ½ acre	____ 1 acre	____ 1½ acre
	____ 2 acre	____ other	
Multi-Family/Unit	____ ½ acre	____ 1 acre	____ 1½ acre
	____ 2 acre	____ other	

21. Should there be a minimum road frontage for new building lots? ____ Yes ____ No ____ Undecided. If Yes, what do you recomment?

Rural	____ 100'	____ 150'	____ 200'
	____ other _____		
Shoreland Area	____ 100'	____ 150'	____ 200'
	____ other _____		

22. Should there be minimum setbacks from property lines for structures and septic systems? ____ Yes ____ No ____ Undecided. If Yes, what do you recommend?

Structures	____ 10'	____ 20'	____ 30'
	____ other _____		
Septic Systems	____ 10'	____ 20'	____ 30'
	____ other _____		

23. Should there be greater setbacks from the shore for structures and/or septic systems? Structures are 75' ____ Yes ____ No Septic are 100' ____ Yes ____ No

If Yes, what do you recommend? Structures ____ 80' ____ 90' ____ 100'
other _____
Septic Systems ____ 150' ____ 200'
other _____

24. Should Palermo require minimum road construction standards for new subdivisions? ____ Yes ____ No ____ Undecided.

25. Should standards be placed on Mobile Homes for safety reasons? ____ Yes ____ No. If Yes, In what areas? ____ foundations/slabs ____ siding ____ peaked roofs ____ age other _____

26. In order to promote more orderly development in Palermo would you be in favor of designating particular areas of Town for the following usages:

A. Industrial	____ Yes	____ No	____ Undecided
B. Commercial	____ Yes	____ No	____ Undecided
C. Residential	____ Yes	____ No	____ Undecided
D. Multi-family	____ Yes	____ No	____ Undecided
E. Conservation	____ Yes	____ No	____ Undecided
F. Agricultural	____ Yes	____ No	____ Undecided

27. In order to protect the water quality of our ponds and lakes would you be in favor of inspecting and correcting all existing septic problems of our ponds and lakes? ____ Yes ____ No

28. Should non-conforming structures within the shoreland (structures closer than 75' from the water) be allowed to expand? ____ Yes ____ No ____ Undecided

29. Would you attend a Town Meeting in June to vote on amendments to our existing land use ordinances? ____ Yes ____ No

Thank you for completing this survey, if you prefer to mail the survey, send it to:

Palermo Planning Board
Town of Palermo
Palermo, Maine 04354

UNCOLLECTED RESIDENT TAXES

Mary Berrier	234.00
Carroll Brann	422.50
Joseph Carey	544.70
Raymond Carey	248.30
Larry Conley	591.50
Austin Cowing	390.00
Parker Curtis	157.30
Herman Davis	471.90
Lester Davis	356.20
Deer Hill Farms, Inc.	124.80
Robert Denis	331.50
Gary Dyer	431.60
Kevin Flynn	325.00
Stanley Foster Jr.	1,287.00
Rodney Glidden	149.50
Steven Gray	222.30
Beverly Haskell	39.00
Dusty Haskell	391.30
Francis Haskell	1,171.30
Paul Hayes	231.40
Ann Hines	201.50
Justus Jones	614.90
Dennis Langis	458.90
Harry Langis	153.40
Gary Leeman	338.00
Mark Leeman	144.30
Norman Leeman	687.70
Parker Leeman	145.60
William Levesque	308.10
Calvin Lewis	337.00
Harold Mehuren	193.70
Helen & Maureen O'Donnell	1,001.00
Richard & Wm. O'Donnell	128.70
Diane Parsons	405.60
Patrick Parsons	481.00
Ricard Pellerin	1,144.00

Joseph Pilsbury	454.50
Edward Ponder	287.30
Lyndon Potter	141.70
Kenny Pottle	13.00
Mearl Severance	148.20
Richard Shaw	523.90
Frederick Soule	189.80
Harry Studley	1,640.60
Stephen Taylor Jr.	239.20
Stephen Taylor Jr. & Marylin Quilici	106.60
Stephen R. Taylor & Marylin Quilici	335.40
Donald Thamert	313.30
Gushie Thurston	273.00
Frederick Weidner	924.30
	$20,495.30

UNCOLLECTED NON RESIDENT TAXES

Ralph Aubuchon	222.30
Daniel Baschkopf	226.20
Beaulieu, Gagnon & Johnston	245.70
John Belmonte	46.80
Russell & Roger Black	20.00
Shirley Bodak	393.90
Charles Burgess	499.20
Edward DiGiovanni	206.70
Ralph Glidden Sr.	5.20
Esther Handley	84.50
Elwyn Hewett	193.70
Richard Jose	49.40
James Kennard	33.80
Douglas Kerwin	128.70
Bryant LaPlante	3.90
Lawrence Mello	278.20
Christopher O'Leary	55.90
Palmer & Files	68.90
Henry Peavey	92.30
Russell Pike	124.80

John Regazzi	234.00
Joseph Sacco Heirs	143.00
Saladino & Tougas	37.92
Douglas Saunders	132.60
Bernard Sheplin	190.95
Maynard Taylor	42.90
Timothy Votta Jr.	193.70
Theodore Warren	429.00
	$4,384.17

1987 Excise Tax collected and paid Town Treasurer $55,489.71*

1987 Boat Excise Tax collected and paid Town Treasurer $1,350.50*

1987 Tax Interest collected and paid Town Treasurer $18.49*

*Receipts on file.

Respectfully submitted,
Anna N. Pollard
Tax Collector

TREASURER'S REPORT

BALANCE FORWARD	$126,042.11
Cash receipts from:	
Use of grader	1,890.00
Dog licenses	212.00
Building & Plumbing Permits	1,621.00
Pistol Permits	40.00
Lincoln County	250.00
Code Enforcement	68.00
Use of Copier	179.00
Use of School Phone	31.24
Cemetery Trust Funds	2,160.54
Various funds & reimbursements	941.82
Miscellaneous Tax	140.83
Federal Withholding Tax	25,699.23
State Withholding Tax	6,095.70

Social Security	4,370.35
Medicare	309.20
School Fund	3,186.86
School Lunch	9,986.95
Town of Chelsea, Special Ed. Funds	3,811.25
Interest from checking Accts.	3,401.57
STATE OF MAINE	
Education Funds	385,293.09
Road Assistance	25,237.50
Revenue Sharing	22,989.27
Various Funds	1,471.44
Flood Assistance	11,986.00
WALTER C. BANTON, TAX COLLECTOR	
1986 Taxes	14,903.40
1986 Tax Interest	525.34
1987 Excise Tax	11,216.62
1987 Boat Excise Tax	75.00
ANNA N. POLLARD, TAX COLLECTOR	
1987 Tax	243,220.83
1987 Tax Interest	18.49
1987 Excise Tax	55,489.71
1987 Boat Excise Tax	1,350.50
TAX LIENS, COSTS & INT.	7,674.36
Total Receipts	845,847.09
Total Available	971,889.20
Paid Selectmen's Warrants	788,054.31
	183,834.89
Less Bank Service Charges	49.50
	183,785.39
Bookeeping error, add	.09
Balance on hand and in Norstar Bank	$183,785.48

Respectfully submitted,
Anna N. Pollard
Treasurer

Report of Cemetery Trust Funds, 1987

Beginning Balance	Maine Savings Bank	$27,000.64
Interest		1,908.40
Withdrawn	$2,160.64	
Service charges	11.00	
Balance 12/31/87		
		$26,737.50
Beginning Balance	Norstar Bank	6,595.51
Interest		380.38
New Accounts**		350.00
Balance 12/31/87		$7,325.89
TOTAL BALANCE		$34,063.39
NEW ACCOUNTS**	Manley Scates Lot, East Palermo	125.00
	Annie Nelson Lot, Perkins	100.00
	Thomas Nickerson Lot, New Greeley	125.00

Care of Cemeteries

Patty Glidden	790.00
Susan Glidden	640.00
Danny Chamberlain	340.00
Norma Swift	90.00
Duane Crouse	132.50
Kempton Tobey	25.50
Dinsmore Grain Co.	67.39
David Turner	47.50
Leo's Automotive	27.65
	$2,160.54

Unpaid Liens

1986	
Robert Denis	$348.74
Kevin Flynn	296.80
Stanley Foster Jr.	1,294.05
Elwyn Hewett	191.44
Ann Hines	215.18
Justus Jones	630.70
James Kennard	31.16
Diane Parsons	431.84
Henry Peavey	93.45
Joseph Sacco Heirs	123.17
Harry Studley	2,037.53
Stephen Taylor & Marilyn Quilici	51.94
	$5,746.00

Anna N. Pollard
Treasurer

REPORT OF TOWN CLERK

TO JANUARY 1, 1988

17 Marriages 12 Births 8 Deaths 2 Burials*

Date of Death	Name of Deceased		Place of Death	Place of Burial
Nov. 21, 1986	Martha I. Butler	55	Waterville, Me.	Belfast, Me.
April 2, 1987	Gloria E. Ward	53	Palermo, Me.	Readfield, Me.
May 7, 1987	Millard Dewey Saban, Sr.	87	Waterville, Me.	Palermo, Me.
July 2, 1987	Gushie E. Thurston	79	Augusta, Me.	China, Me.
Aug. 17, 1987	Georgia E. Boynton	91	Palermo, Me.	Palermo, Me.
Nov. 20, 1987	Daisy Diana Beebe	69	Palermo, Me.	Niantic, Ct.
Nov. 17, 1987	Roy C. Robideau*	85	China, Me.	Palermo, Me.
Nov. 19. 1987	Howard Ansel Glidden	87	Waterville, Me.	China, Me.
Dec. 16, 1987	Flora V. Batchelder*	72	Gardiner, Me.	Palermo, Me.
Dec. 20, 1987	Doris Babcock	66	Newark, N.J.	Palermo, Me.

*Buried in Palermo

Dogs Licensed in 1986

Dogs Licensed in 1986

59 Males 36 Females 72 Spayed Females 34 Neutered Males

Paid State of Maine Div. of Animal Welfare		$522.50
59 Males @ $5.50	$324.50	
36 Females @ $5.50	198.00	
	522.50	Acc't. Bal.
Paid Palermo Treasurer		$212.00
72 Spayed Females @ $2.00	$144.00	
34 Neutered Males @ $2.00	68.00	
	$122.00	Acc't. Bal.

Virginia W. Dowe
Palermo Town Clerk

TRUST UNDER DEED OF MADGE H. WALKER

Town of Palermo
Board of Selectmen
Palermo, Maine 04354

Gentlemen:

The benefits provided under the deed of Madge H. Walker consist of free medical care at Waldo County General Hospital and Thayer Hospital in Belfast and Waterville respectively, as well as scholarship aid at the University of Maine.

Enclosed are memoranda outlining the payments made to these institutions from the trust representing reimbursments for funds expended during the fiscal year ended May 31, 1987. Each report also itemizes the number of residents aided in the specified towns.

Sincerely,
Anne L. Smith-Ganey

Payments to Waldo County General Hospital in Belfast represents reimbursement of funds expended during period June 1, 1986 to May 31, 1987 for a total of $18,545.50.

Town	Recipients		Amounts
Appleton	15		$2,077.25
Liberty	58		10,010.61
Montville	22		3,156.20
Palermo	2		13.80
Searsmont	67	9,006.64	
Washington	None		None
Union	None		None
Cemetery Care:			125.00
Balance on hand 5/31/87			$90.25
Less: Balance 6/1/86			(5.92)
	164		$24,473.83

PAYMENTS MADE FOR THE
FISCAL YEAR ENDED MAY 31, 1987

September 2	2,500.00
December 1	2,500.00
March 1	2,500.00
June 1	11,045.50
	$18,545.50

REPORT FROM CENTER BASED ON PAYMENTS RECEIVED
FISCAL YEAR ENDED MAY 31, 1987

June	16,973.83
September	2,500.00
December	2,500.00
March	2,500.00
	$24,473.83

September 4, 1987

Payments to the University of Maine at Orono, representing reimbursement of funds expended during the period June 1, 1986 to May 31, 1987 for a total of $37,091.04.

Town	Recipient	Amount
Appleton	3	4,700.00
Liberty	4	6,200.00
Montville	6	8,700.00
Palermo	6	10,500.00
Searsmont	1	1,500.00
Washington	3	4,800.00
Union	None	None
	23	36,400.00
Surplus		691.04
		37,091.04

September 4, 1987

Payments to Mid-Maine Medical Center in Waterville, representing reimbursements of funds expended during period June 1, 1986 to May 31, 1987 for a total of $18,545.50.

Town	Recipients	Amounts
Appleton	None	None
Liberty	5	5,483.66
Montville	6	6,867.60
Palermo	12	8,251.49
Searsmont	None	None
Washington	1	3,871.08
Union	None	None
	24	24,473.83

PAYMENTS MADE FOR THE
FISCAL YEAR ENDED MAY 31, 1987

September 2	2,500.00
December 1	2,500.00
March 1	2,500.00
June 1	11,045.50
	18,545.50

Report from center based on payments received fiscal year ended May 31, 1987

June	16,973.83
September	2,500.00
December	2,500.00
March	2,500.00
	24,473.83

September 4, 1987

PLUMBING PERMITS - 1987

Permit #	Issued To	Type	Date Issued	Date Insp.
140	Richard Roughgarden	SSWD	2/4/87	7/5/87
141	Chester Hunter	PLUM	2/19/87	2/20/87
142	Mark Leeman	SSWD	3/2/87	
143	Joe Deleo (6A)	PLUM	3/11/87	8/18/87
144	Joe Deleo	(39)	PLUM	3/11/87
145	Joe Deleo	(6A)	SSWD	3/11/87
146	Joe Deleo (39)	SSWD	3/11/87	7/6/87
147	Margo Link	PLUM	3/20/87	
148	Peter Smith	SSWD	4/25/87	11/20/87
149	Peter Smith	PLUM	4/25/87	
150	Irving Drew	SSWD	4/24/87	5/1/87
151	Bradley Leeman	PLUM	5/6/87	
152	George Sullivan	SSWD	5/20/87	
153	Richard Leeper	SSWD	6/2/87	10/2/87
154	George McKenny	PLUM	6/10/87	7/1/87
155	Richard Turner	SSWD	6/12/87	7/1/87
156	Judith Standish	SSWD	6/20/87	7/1/87
157	Henry Holden	SSWD	6/20/87	7/1/87
158	Robert Potter	SSWD	7/6/87	7/10/87
159	Martha Moddin	SSWD	7/7/87	7/15/87
160	Murray Clark	PLUM	7/7/87	
161	Joe Travis	SSWD	7/12/87	
162	Richard Roughgarden	PLUM	5/15/87	5/16/87
163	Joe Deleo (40)	SSWD	7/15/87	8/15/87
164	Joe Deleo (40)	PLUM	7/16/87	8/15/87
165	Edward Pollard, Sr.	SSWD	7/30/87	7/30/87
166	Shelly Pooler	PLUM	8/8/87	
167	Marilyn Rice	SSWD	8/21/87	10/2/87
168	Marilyn Rice	SSWD	8/21/87	10/2/87
169	John Murphy	SSWD	8/26/87	11/30/87
170	Tom Timmey	SSWD	8/29/87	11/30/87
171	Peter Barlow	SSWD	8/29/87	
172	Void			
173	Virgil Hammon	SSWD	9/30/87	

174	Fred Davis	SSWD	9/10/87	12/22/87
175	Fred Soule	SSWD	9/12/87	11/10/87
176	Bruce Leeman	SSWD	9/15/87	
177	Joe Deleo	SSWD	9/21/87	
178	Joe Deleo	PLUM	9/21/87	
179	Daniel Dyer	PLUM	9/30/87	11/1/87
180	Daniel Dyer	SSWD	9/30/87	11/1/87
181	Parker Leeman	SSWD	10/7/87	11/10/87
182	Parker Leeman	PLUM	10/7/87	11/10/87
183	Roger Hoffman (60A)	SSWD	10/9/87	
184	Roger Hoffman (60B)	SSWD	10/9/87	
185	Walter Benit	SSWD	10/10/87	11/20/87
186	John Murphy	PLUM	12/3/87	
187	Roger Hoffman (60B)	PLUM	12/10/87	12/12/87
188	Roger Hoffman (60A)	PLUM	12/10/87	
189	Harold Carison	PLUM	12/20/87	
190	David Simonson	SSWD	12/15/87	

PLANNING BOARD REPORT

The Planning Board held monthly and special public meetings to act upon shoreland and sub-division applications. Permits were granted for seven cottages, one house and several sheds, garages, decks and additions. Approval was given for a seventeen lot sub-division on Bald Head Island.

At this writing the Board is preparing a comprehensive plan to be presented to the Town at a later date. Fritz Weilner, Charles Pierce, Kathy Fuller, Peter and June Nerber have volunteered their services. A questionaire will be included in the Town Report and all are encouraged to review and fill it out and return it to one of the designated places.

Members this year are Chairman Edward Pollard, Vice Chairman John Bradstreet, Secretary Madeleine Haskell, Dale Glendenning, and Ann Littlefield, Alternates, Dwain McKenny and Dean Willoughby.

Respectfully submitted,
Madeleine Haskell

VOLUNTEER FIREMAN REPORT

During the past year the Fire Department answered 9 calls. These were: 2 calls to Albion, 1 mobile home, 2 chimney fires, 2 grass fires, 1 truck fire, and a loader fire.

Last year, with volunteer help and equipment, we installed 2 dry hydrants, we expect to do the 3rd one this year. Also we want to thank all those who helped.

We had our 3rd Annual Chicken BBQ to raise funds during Palermo Days.

We purchased additional boots, 2½" hose for the new Ford truck and misc. equipment. A combination lock was installed to protect the equipment from theft.

Many thanks to Kenway for housing and keeping warm the '57 Ford fire truck another year in East Palermo.

As you may be aware on Sept. 29, 1987 legislation requires certain minimum standards for fire fighters. A new law LD 1686 which says all men within the proximity of the fire scene shall be protected with full turnout gear.

We have 4 trucks and are going to outfit 6 men in full turnout gear. There are also other standards we have to meet under this new law. This puts a burden on our regular budget, that is why we have asked the people of Palermo for more money in the Town Report.

We thank you for your continued support and invite you to attend our meetings, the first Wednesday of the month at 8:00. Also a good chance to inspect the equipment.

Respectfully submitted,
Dean Willoughby, Chief
Bradley Leeman, Pres.

REPORT OF THE SUPERINTENDENT OF SCHOOLS UNION #51 1987 - 1988

The role of the Superintendent of Schools is a complex and time-consuming one. This is particularly true in School Union # 51. While most Superintenents serve only one School Committee, this position multiplies the responsibilities six times. The total budget is over $6.3 million, 168 individuals are employed, and 1,940 students are serviced. In the study presented to the Union Joint School Committee in September, it was reported that a total of 151 night meetings were attended in a 12-month period. This represents 82% of the available nights, Monday through Thursday.

This year has seen the hiring of five new principals with the accompanying need to provide support and assistance. Palermo has been fortunate to have an experienced individual, Rosemary Foster, as principal. To assist in this transitionary period a new system of administrative evaluation has been developed which has established a better definition of the Principals' responsibilities. In addition, the teacher evaluation procedure has been revised.

The State Educational Reform Act of 1984 continues to place pressure on all Maine schools. In particular, the changes in teacher certification; the requirements in guidance, fine arts, library, and gifted and talented education; and the limitations on class size are requiring major increases in staffing and funding. Our schools will fully meet the requirements necessary to certify our staff as well as the class size requirements. The other areas are another question. These programs are expensive and will require a great commitment by each community. To meet these requirements a gradual development of programs is necessary, spreading increased staff and costs over a three-to-five-year period.

In the area of curriculum the need to refine the writing program has been addressed with the development of a stronger grammar component. Social studies is currently under study and grade five students are

now experiencing the first portion of the revised curriculum. Music has been made a priority but at this time no school except Palermo has any sort of a visual arts program. Library skills have been a priority issue and through the hard work of Marilyn Stumpff, in coordination with Susan Wilson, the library program is in place. The library has been open to the community during the past summer and it is hoped that this service can be expanded.

Other areas which are currently under review include:

1. The improvement of the program for students in grades 5 - 8 recognizing the needs of adolescents. Both Betty Glidden and Mary Jane Coleman attended the weeklong Middle School Institute at the University of Maine last summer.
2. Researching and developing and appropriate screening and educational program for early childhood education. Ms. Foster has been chairman of the Union #51 Committee studying this area.
3. Studying current facility needs and proposing means to meet overcrowding problems.
4. Continuing to look at all possible means to improve opportunities for secondary school students as well as related transportation issues. Erskine Academy is currently studying the effect of subsidizing transportation for all Union #51 towns.

During the past year we have been fortunate to have had the services of Jori Rynberg who has served as Home School Coordinator for Project Red Line. This project, partially funded by a Maine Innovative Education Grant has worked to develop a means to cut secondary school dropouts and to assist students in making wise choices by working with parents, students, and receiving high schools. It has shown the value of school guidance services.

School Union #51 has been well served by William Knozal, Assistant Superintendent, and Jean Eaton, Special Education Director, as they have worked to improve education opportunities for all Union #51 students. Through the past year we have been ably assisted by Ruth Kopp, Helen Henderson, and Judy Gifford as members of the Central Office staff.

I wish to thank all Palermo School Committee Members for their dedication and support over the past year.

Palermo School Staff

Name	Position	Salary For Position
Rosemary Foster	Principal Teacher - Gr. 6-8 Math	29,500/year
Teresa R. Becker	Teacher - Kindergarten/Gr. 1-2	16,275/year
Mary Jane Coleman	Teacher - Gr. 6-8 Reading/Spelling/English/ Writing Process	23,750/year
Betty T. Glidden	Teacher - Gr. 1-2 Social Studies - Gr. 6-8	23,750/year
Beverly A. Goff	Physical Ed/Health Teacher - Gr. 6-8 Science	17,825/year
Marsha Dishler-Hall	Special Ed./Resource Room Teacher	21,925/year
Kimberlyann K. Hatt	Speech Therapist - part-time	2,263/year (Based on 17,450/year)
Marjorie J. Robbins	Teacher - Gr. 2-3	23,750/year
Grace P. Sawyer	Teacher - Chapter I Reading	8,388/year (based on 16,775/year)
Jennifer Jo Vachowski	Teacher - Gr. 4-5	24,250/year
Judith Mank	Music Teacher (1 day per wk.)	50 per day
Kathleen Martin-Ponder	Art Teacher - Gr. K-8 1 day per week	50 per day
	Special Ed. Aide	5.00 per hour
Betsynell H. Esancy	Chapter I Special Ed Aide	5.25 per hour
Emily J. Jones	Teacher Aide (federally funded) Resource Room	5.25 per hour
Theresa Pottle	Special Ed. Aide	5.00 per hour
Marilyn L. Stumpff	Library Aide	6.50 per hour
Brenda Dyer	School Secretary	6.50 per hour
Howard E. Glidden	Bus Driver	34.00 per day
	Custodian	6.00 per hour
Gail Horak	Janitor - Part-time	5.10 per hour
Caldwell's Bus Service	Contracted Bus Service	12,000/year
Sawtelle's Bus Service	Contracted Bus Service	22,248/year
Betsynell H. Esancy	Cafeteria Worker - Part-time	5.25 per hour
Barbara Jackson	Head Cook	7,000/year
	Bookkeeper	600/year

Palermo Student Enrollement
October 1, 1987

Elementary Grade	
K	17
1	14
2	13
3	18
4	11
5	8
6	18
7	10
8	7
Spec. Ed.	3
	119
Home Schooling	1
	120

Secondary School	
Cony High School	3
Erskine Academy	49
Oak Grove-Coburn	1
SAD 3 - Mt. View	2
Union 53 - Winslow	2
	57
GRAND TOTAL	177

CENTRAL MAINE AREA AGENCY ON AGING

Selectmen
Town of Palermo
c/o Clair Bradstreet
Palermo, Maine 04354

Dear Selectmen:

Central Maine Area Agency on Aging (CMAAA) is a private non-profit organization whose primary function is to keep older people independent and in their own homes as long as possible. We understand the special needs of people as they age.

To help pay for these services, CMAAA requests funds from each town. The request is figured on the number of elderly residents in the community according to the 1986 census figures times $4.00 per person. (# over 65 X's $4.00 = REQUEST). The funds are matched with funds received from federal, state and private resources.

During the past year, **$9,274.17** was spend for services to elderly residents of your community. We are requesting **$368.00** only 4% of those funds expended.

Some years we find that not **every** service we provide is used by residents in your town. However, in order for us to continue to have all these services **available**, it is necessary for us to request funds to cover **all these needs.** Another year, residents in your town may use more than their proportionate share. Our requests do not increase because of this additional use.

Your contribution is critical to the continuance of our services and we appreciate your yearly support.

Sincerely,

Muriel Scott
Executive Director
Al Goodrich
Chairman of the Board

HOME HEALTH VISIT STATISTICS

1982-83 actual	1983-84 actual	1984-85 actual	1985-86 actual	1986-87 projected
192	**174**	**358**	**318**	**227**

Numbers of patients seen this last year in Palermo:	6
Total value of services delivered in Palermo this year:	$10,882.00
Kno-Wal-Lin's request of Palermo Last Year:	572.60
The amount Palermo granted to KWL Last Year:	572.60
Kno-Wal-Lin's request this year:	572.60

KNO-WAL-LIN HOME HEALTH CARE

Kno-Wal-Lin is a private, voluntary not for profit home health agency which delivers acute health services to patients in their homes in Knox, Waldo, and Lincoln counties. Nursing care, physical therapy, occupational therapy, speech therapy, medical social work, and home health aide personal care services are available to all home bound people in the three counties, providing cost effective alternatives to long hospitalization and / or nursing home admission.

HOW KWL UTILIZES TOWN GRANT FUNDS

Town monies are used primarily to offset the cost of subsidized care to the citizens of the three counties who are uninsured and / or are unable to pay the full cost of home health services they receive. KWL delivers "free care" to about 3% of its total caseload each year. This care includes the total cost of all supplies needed by the patient.

Town funds assure that all home bound patients in the three county area may receive home health services, regardless of the ability to pay for these services.

Town monies are also used to support the operations of the agency, primarily in the area of the training and equipping of our professional clinical personnel.

AUDITOR'S REPORT

January 28, 1988

Board of Selectmen
Town of Palermo
Palermo, Maine 04354

We have examined the combined financial statements of the Town of Palermo, Maine, for the year ended December 31, 1987, as listed in the Index. Our examination was made in accordance with generally accepted governmental auditing standards and, accordingly included such tests of the accounting records and such other auditing procedures as we deemed necessary in the circumstances.

The Town of Palermo, like most Maine towns, does not maintain a record of general fixed assets, and accordingly, a statement of such is not included.

In our opinion, except for the omission of a Statement of General Fixed Assets which results in an incomplete presentation, the Combined Financial Statements present fairly the financial position of the Town of Palermo, Maine, at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Bryant M. Brown & Assoc., P.A.

TOWN OF PALERMO, MAINE
COMBINED BALANCE SHEET — ALL FUNDS
December 31, 1987

	General Fund	Federal Revenue Sharing	Cemetery Trust Funds	Long Term Debt	TOTALS Memorandum Only 1987	1986
ASSETS:						
Cash:						
Checking	183,785.48				183,785.48	135,904.11
Savings			34,063.39		34,063.39	33,596.15
Uncollected Taxes	25,076.97				25,076.97	22,805.60
Tax Liens	5,746.00				5,746.00	3,963.10
Amount Necessary to Retire Note:						
Building Note				.00		10,000.00
Total Assets	214,608.45	.00	34,063.39	.00	248,671.84	206,268.96
LIABILITIES AND FUND BALANCE:						
Liabilities:						
Block Grant Account	9,808.18				9,808.18	6,672.67
* Notes Payable					.00	10,000.00
Cemetery Trust Accounts			34,063.39		34,063.39	33,596.15
Fund Balances:						
Designated for Subsequent Years	129,062.74				129,062.74	70,212.78
Unappropriated	75,737.53				75,737.53	66,063.03
Unexpended Federal Revenue Sharing				.00	.00	19,724.33
Total Liabilities & Fund Balances	214,608.45	.00	34,063.39	.00	248,671.84	206,268.96

* The Town is contingently liable for a School Note with original amount of $600,000.00 for a term of five years. The total principal and interest payment is received from the State and the Town forwards the funds to the Shawmut Bank of Boston.

TOWN OF PALERMO, MAINE
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 1987

Cash Balance December 31, 1986			126,042.11
Cash Fund Increased By:			
Taxes:			
Current Year	243,220.83		
Prior Periods	15,007.50		
Interest on Delinquents	543.83		
Liens	6,282.51		
Lien Costs Recovered	1,391.85		
Excise Taxes	68,131.83	334,578.35	
State Revenue Sharing		22,989.27	
Local Road Assistance		25,237.50	
Flood Relief		11,986.00	
Education Funds From State		385,293.09	
Other State Stipends		1,471.44	
School Funds		16,984.86	
Withheld Payroll Taxes		36,474.48	
All Other Departmental		10,832.10	
Total Receipts			845,847.09
Total Available			971,889.20
Funds Were Expended For:			
Education		548,521.11	
County Tax		30,590.00	
Highway Accounts		92,746.15	
Dump		12,000.00	
Administration		31,197.29	
Withheld Tax Remitted		36,471.62	
Town Office Note and Interest		10,677.61	
Public Safety		5,636.90	
All Other Departmental		20,263.04	788,103.72
Cash Balance December 31, 1987 - Exhibit A			183,785.48

TOWN OF PALERMO, MAINE
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
For the Year Ended December 31, 1987

Balance December 31, 1986		66,063.03
Fund Increased By:		
Departmental Balances Lapsed	41,118.13	
Interest on Liens - Unrecovered	381.37	41,499.50
		107,562.53
Funds Used For:		
Town Office - Note & Interest	12,375.00	
Code Enforcement	500.00	
Legal Fees	600.00	
Roads & Bridges	5,000.00	
Snow Removal	5,000.00	
Fire Department	1,000.00	
Fire House	3,200.00	
Town Officers	1,000.00	
Town Charges	2,000.00	
Bushes	1,000.00	
Palermo Days	150.00	31,825.00
Balance December 31, 1987 - Exhibit A		75,737.53

TOWN OF PALERMO, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 1987

	Balance Carried	All Appropriations	Other Credits	Total Available	Expenditures and Debits	BALANCES Lapsed to Surplus	BALANCES General Fund
ADMINISTRATION							
Town Officers		14,000.00		14,000.00	13,361.50	638.50	
Town Charges		8,000.00	10,881.59	18,881.59	16,088.23	2,793.36	
Planning Board	405.27		226.00	631.27			631.27
Town Office		1,750.00		1,750.00	1,747.56	2.44	
PUBLIC SAFETY							
Palermo Fire Department		1,000.00		1,000.00	1,000.00		
Fire House		3,200.00		3,200.00	2,982.48	217.52	
Fire Alarm		1,000.00		1,000.00	933.45	66.55	
Forest Fires	303.50			303.50			303.50
Street Lights		700.00		700.00	485.97	214.03	
Code Enforcement Officer	334.58	500.00	68.00	902.58	235.00		667.58
HUMAN SERVICES							
Ambulance Service		1,269.00		1,269.00	1,269.00		
Community Health		573.00		573.00	573.00		
Mental Health		608.00		608.00	608.00		
Dump		12,000.00		12,000.00	12,000.00		
Welfare	2,335.08			2,335.08	112.51		2,222.57
Palermo Senior Citizens		200.00		200.00	200.00		
Central Senior Citizens		215.00		215.00	215.00		

	Balance Carried	All Appropriations	Other Credits	Total Available	Expenditures and Debits	BALANCES Lapsed to Surplus	BALANCES General Fund
HIGHWAY ACCOUNTS							
Roads and Bridges		14,862.33	18,254.56	33,116.89	33,116.89		
Winter Roads - Snow and Sanding		45,000.00	250.00	45,250.00	43,842.08	1,407.92	
Brush Control		2,000.00	605.00	2,605.00	2,605.00		
Grader Account			1,890.00	1,890.00	1,866.85	23.15	
Road Improvement		5,000.00	228.43	5,228.43	5,228.43		
Paving		10,000.00		10,000.00	6,086.90		3,913.10
SPECIAL ASSESSMENTS							
Education	65,977.93	199,971.60	399,459.27	665,408.80	546,851.61		118,557.19
County Tax		30,590.00		30,590.00	30,590.00		
Overlay		2,738.64		2,738.64		2,738.64	
* Includes State Grant of 5,710.90							
UNCLASSIFIED							
Swimming Program		400.00		400.00	467.00	(67.00)	
Public T.V.		150.00		150.00	150.00		
Humane Society		456.00		456.00	456.00		
Dog Licenses	32.41		212.00	244.41	71.22		173.19
State Revenue Sharing	824.01		22,989.27	23,813.28	21,218.94		2,594.34
Federal Withholding			25,699.23	25,699.23	25,699.23		
Social Security Tax Withheld			4,370.35	4,370.35	4,367.49	2.86	
State Withholding Taxes			6,095.70	6,095.70	6,095.70		
Abatements					6.50	(6.50)	
Plumbing Permits and Inspections			1,395.00	1,395.00	1,395.00		
Excise Taxes			68,131.83	68,131.83	35,000.00	33,131.83	
Town Office - Note and Interest		10,625.00	7.44	10,632.44	10,677.61	(45.17)	
Medicare			309.20	309.20	309.20		
Social Security		2,879.50		2,879.50	2,879.50		
WCCSA Transportation		575.00		575.00	575.00		
Palermo Days		150.00		150.00	150.00		
Legal Fees		600.00		600.00	600.00		
	70,212.78	371,013.07	561,072.87	1,002,298.72	832,117.85	41,118.13	129,062.74

TOWN OF PALERMO, MAINE
NOTES TO FINANCIAL STATEMENTS
December 31, 1987

ACCOUNTING POLICIES

The Town of Palermo operates on a nei budget. Taxes and appropriations are recorded upon approval of the budget at Town Meeting. Any other income and expenses are recorded as they become measurable.

CONTINGENT LIABILITY

The Town of Palermo is contingently liable on a School Note with original amount of $600,000.00, payable at the rate of $120,000.00 for a term of five years, plus interest. The funds to pay this obligation are received from the State, there are no Town Funds involved.

INTERNAL CONTROL

Any system of internal control can not guaranty absolute assurance. However, we believe the system to be as adequate as could reasonable be expected with all part-time employees operating independently of each other.

LIENS

It has been the practice of the Town to record tax liens at the tax balance plus interest. This in effect makes an incomplete entry because the gross lien and interest is shown as an asset but the income is not reflected in income until cash is received. We would suggest that in the Treasurer's Report, the liens be recorded at net amount.

COMMENTS AND RECOMMENDATIONS

We take this opportunity to thank the Town Officials for their courtesy and cooperation during our visit.

TOWN OF PALERMO, MAINE
CEMETERY TRUST FUNDS
December 31, 1987

Balance December 31, 1986		33,596.15
Fund Increased By:		
Interest on Deposits	2,288.78	
New Accounts	350.00	2,638.78
		36,234.93
Funds Expended For:		
Bank Service Charge	11.00	
Care of Cemeteries	2,160.54	2,171.54
Balance December 31, 1987 - Exhibit A		34,063.39

TOWN OF PALERMO, MAINE
STATEMENT OF CHANGES IN FEDERAL REVENUE SHARING
December 31, 1987

Balance December 31, 1986		6,672.67
Fund Increased By:		
State Funds		25,237.50
		31,910.17
Funds Disbursed For:		
Snow Removal	5,000.00	
Salt Shed	10,000.00	
Roads and Bridges	6,268.56	
Brush Control	605.00	
Road Improvement	228.43	22,101.99
Balance December 31, 1987 - Exhibit A		9,808.18

TOWN OF PALERMO, MAINE
COMPARATIVE SCHEDULE OF
UNCOLLECTED TAXES & TAX LIENS
For the Year Ended December 31, 1987

	1987		1986	
TAX YEAR	TAX	LIENS	TAX	LIENS
1987	24,879.47			
1986	119.00	5,746.00	22,623.00	
1985	78.50		182.60	3,963.10
Totals Exhibit A	25,076.97	5,746.00	22,805.60	3,963.10

TOWN OF PALERMO, MAINE
STATEMENT OF CHANGES
IN LOCAL ROAD ASSISTANCE FUND
For the Year Ended December 31, 1987

Balance December 31, 1986	9,862.33
Funds Appropriated For:	
Roads and Bridges	9,862.33
Balance December 31, 1987	.00

TOWN OF PALERMO, MAINE
RECONCILIATION OF CHECKING ACCOUNT
December 31, 1987

Balance per Bank Statement		101,557.36
Add:		
Deposit in Transit		95,984.95
		197,542.31
Less:		
Outstanding Checks	13,756.74	
Error	.09	13,756.83
Balance per Check Book & Ledger December 31, 1987		183,785.48

TOWN OF PALERMO, MAINE
VALUATION — ASSESSMENT — COLLECTION OF TAXES
For the Year Ended December 31, 1987

VALUATION			20,623,600.00
Valuation x Rate of .013 = Assessment of		268,106.80	
Credits and Collections:			
Cash Collections	243,220.83		
Abatements	6.50	243,227.33	
Uncollected 1987 Taxes		24,879.47	
Requirements:			
Education	199,971.60		
Municipal Appropriations	56,025.50		
County Tax	30,590.00		
Overlay	2,738.64		
	289,325.74		
Less Allowable Deductions:			
State Revenue Sharing	21,218.94		
Net Assessment, as above		268,106.80	

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO MAINE

FOR THE MUNICIPAL YEAR 1988

ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF PALERMO
MAINE

FOR THE MUNICIPAL YEAR 1988

TOWN OFFICERS

Moderator
- Charles Pierce
- Frank Lee

Selectmen
- Clair S. Bradstreet
- Darryl McKenney
- Howard E. Glidden

Assessors

Jacquelyn Shepard	Expires 1989
Howard E. Glidden	1990
Royce Nelson	1990
Darryl McKenney	1991
David Banton	1991

Town Clerk
- Virginia Dowe

Tax Collector & Treasurer
- Anna N. Pollard
- Walter C. Banton, Deputy

Fire Chief
- Dean Willoughby

Road Commissioner
- Stephen Childs

School Board

Sophie Glidden	Expires 1989
Patricia Glidden	1990
Harold Siefken	1991

Appeals Board

David Dyer	Expires 1989
Diane Haskell	1990
Terry Crouse	1992
Dale McKenney	1992
Harry Dean Potter	1993

Planning Board

Dale Glendenning	Expires 1989
Madeleine Haskell	1990
Edward Pollard	1991
Ann Littlefield	1992
Kathy Fuller	1993
Dean Willoughby (Alternate)	1989
John Bradstreet (Alternate)	1989

Fire Warden
Dean Willoughby
Gary Robinson, Deputy
Walter C. Banton, Deputy

Health Officer
Betty Glidden

Animal Control Officer
Ralph Littlefield

Plumbing Inspector
E. Robert Temple

Code Enforcement Officer
Joseph Carey

Budget Committee
Dwain McKenney
Dean Willoughby
Martin Holzer
Millard Howard
Jack Haskell
David Parkman
Barbara Jackson

State Senator
LINDA CURTIS BRAWN

State Address:
Senate Chamber
Augusta, ME 04333
State Telephone: 289-1505
Toll Free Telephone: 1-800-423-6900 (Sessions Only)

Home Address:
RFD, Box 4952
Camden, ME 04843
Home Telephone: 236-4766

Representative to the Legislature
(term exp. 12/4/90)

State Representative:
Carol M. Allen
Home Mailing Address:
RFD 1, Box 1980
Liberty, ME 04949
Telephone: 845-2704

Capitol Address:
House of Representatives
State House, Station #2
Augusta, ME 04333
Telephone: 289-1400 (Voice); 289-4469 (TDD)
Year-Round Toll Free House of Representative Message Center:
1-800-423-2900

Appleton, Hope, Union, Washington, Jefferson,
Somerville, Liberty and Palermo

STATE OF MAINE
HOUSE OF REPRESENTATIVES

REPORT TO THE CITIZENS OF PALERMO

As your State Representative, my first concern is to be available to hear your feelings on proposed legislation which may have a direct effect on Palermo and its residents. During session, I can nearly always be reached at the Capitol at 289-1400 or at my home, 845-2704. There is a 24-hour toll-free message center at the Capitol 1-800-423-2900. In addition, I am available in Palermo as often as my legislative schedule permits.

The 114th Legislature convened on December 7, 1988, for the First Regular Session. The session should continue until late June.

I will do my best to help resolve problems or answer questions relating to State government agencies. I provide periodic mailings to your town officials and other interested residents. Should you desire to receive this important legislative information, please let me know.

I am proud to be representing Palermo in the Maine Legislature.

Sincerely,
Carol M. Allen
State Representative

STATE OF MAINE
SENATE CHAMBER

Dear Friends,

As we begin a new year and a new Legislature in Augusta, I want to thank you for giving me the opportunity to continue representing you in the Maine Senate.

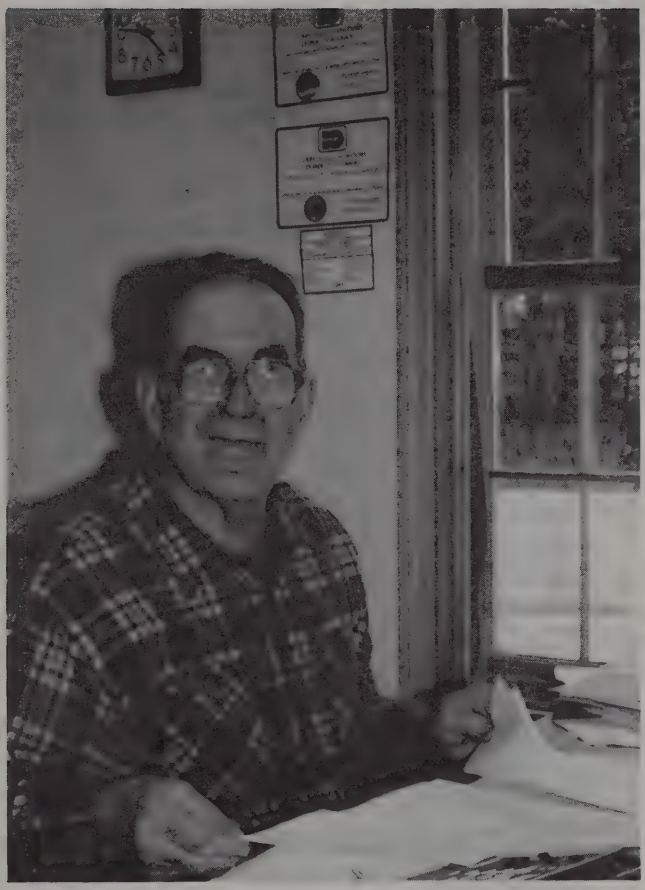
I have been appointed to serve as a member of the Audit and Program Review Committee and the Marine Resources Committee. As a member of the Audit and Program Review Committee, the protection of people's investment in state government is the primary responsibility. The Marine Resources Committee affects many people and jobs in my district. With my input as a member of this Committee, I plan to protect and assure quality jobs in this area.

I welcome your thoughts and concerns as we in the Legislature strive to keep our past commitments to the people of Maine and to address the challenges of education, child care, solid waste, affordable housing, economic development, welfare reform and property taxes.

I look forward to seeing many of you in the coming months. Please feel free to contact me with your comments and concerns. You can reach me by calling me at home (236-4766) or in Augusta (289-1505 or 1-800-423-6900).

Best wishes for a happy, healthy and prosperous 1989.

Sincerely,
Linda Curtis Brawn
State Senator



We respectfully dedicate this
Town Report to

CLAIR S. BRADSTREET

For his many years of service as
First Selectman of Palermo.

TOWN WARRANT

To Madeleine Haskell, a resident in the Town of Palermo, in the County of Waldo, in the State of Maine:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said Town, qualified by law to vote in Town affairs, to meet on the 10th day of March, 1989, at three thirty in the afternoon at the Palermo Town Office, in said Town, to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose all necessary Town officers for the ensuing year, using the Australian System. The polls open at three thirty in the afternoon and close at seven thirty in the evening. The balance of the Articles in the warrant are to be acted upon Saturday, March 11th at ten o'clock in the forenoon at the Palermo Consolidated School.

Art. 3. To see if the Town will vote to elect a Budget Committee for the ensuing year.

Art. 4. To choose all other Town Officers for the ensuing year.

Art. 5. To see if the Town will authorize the Selectmen to accept all cemetery trust funds that they may receive in 1989.

Art. 6. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the Town's annual budget during the period from January 1, 1990 to the annual March Town Meeting.

Art. 7. To see what sum of money, if any, the Town will vote to authorize the selectmen to borrow or appropriate from unappropriated surplus as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 1989.

Selectmen recommend $10,000.00

Art. 8. To see what sum of money the Town will raise and appropriate for the Town Officers.

Recommended $16,000.00

Art. 9. To see what sum of money the Town will raise and appropriate for the Town charges.

Recommended $5,000.00

Art. 10. To see what sum of money the Town will raise and appropriate for the Town Office.

Recommended $1,800.00

Art. 11. To see what sum of money the Town will raise and appropriate for legal fees.

Recommended $600.00 from surplus

Art. 12. To see what sum of money the Town will raise and and appropriate for street lights.

Recommended $700.00

Art. 13. To see what sum of money the Town will raise and appropriate for fire alarm systems.

Recommended $1,000.00 from surplus

Art. 14. To see what sum of money the Town will raise and appropriate for equipment, insurance, heat, and lights for the Palermo Volunteer Fire Department.

Recommended $10,000.00 from surplus

Art. 15. To see what sum of money the Town will raise and appropriate for the Palermo Volunteer Fire Department.

Recommended $1,000.00 from surplus

Art. 16. To see what sum of money the Town will raise and appropriate for Windsor Volunteer Ambulance.

Recommended $2,260.00 from surplus

Art. 17 To see what sum of money the Town will raise and appropriate for Town roads and bridges.

Recommended raise $10,000.00

Recommended ------ $ 5,000.00 from surplus

Art. 18. To see what sum of money the Town will raise and appropriate for snow removal and sanding.

Excise Tax $45,000.00

Art. 19. To see what sum of money the Town will raise and appropriate for bush control.

Recommended $3,000.00

Art. 20. To see if the Town will vote to take $10,000.00 from the Block Grant account and put it in a savings fund for future use to build a salt and sand shed.

Recommended

Art. 21. To see what sum of money the Town will raise and appropriate for paving Town roads.

Raise $20,000.00
Recommended from surplus $10,000.00
Block Grant $10,000.00

Art. 22. To see what sum of money the Town will raise and appropriate for road improvement.

Recommended Block Grant $5,000.00
Raise $5,000.00

Art. 23. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Mental Health Clinic.

Request $608.00
Recommended

Art. 24. To see if the Town will raise and appropriate $300.00 for New Hope for Women.

Leave to Town

Art. 25. To see what sum of money the Town will raise and appropriate for the Kno-Wal-Lin- Community Health Services, Inc.

Request $572.00
Recommended

Art. 26. To see if the Town will raise and appropriate $25.00 for the support of the Northeast Combat.

Leave to Town

Art. 27. To see if the Town will raise and appropriate $200.00 for the Mid-Coast Human Resource Council.

Leave to Town

Art. 28. To see what sum of money the Town will raise and appropriate for the Kennebec Valley Humane Society.

Recommended $378.00

Art. 29. To see if the Town of Palermo will vote to raise and appropriate the sum of $488.00 for the Waldo County Committee for Social Action Transportation Program.

Recommended

Art. 30. To see if the Town of Palermo will raise or appropriate 2% of the value of services received in the amount of $58.00 for the Waldo County Committee for Social Action Donated Commodities Program.

Recommended

Art. 31. To see if the Town of Palermo will raise and appropriate 2% of the value of the services received in the amount of $251.00 for the Waldo County Committee for Social Action Home Energy Assistance Program.

Not Recommended
Leave to Town

Art. 32. To see if the Town of Palermo will vote to raise and appropriate the sum of $35.00 for the Waldo County Committee for Social Action Choice and Skyward.

Not Recommended

Art. 33. To see if the Town of Palermo will vote to raise and appropriate the sum of $15.00 for the Waldo County Committee for Social Action Energy Crisis Intervention.

Not Recommended

Art. 34. To see if the Town will raise and appropriate $200.00 for the Palermo Senior Citizens Group.

Recommended

Art. 35. To see if the Town will raise and appropriate $368.00 for for the Central Senior Citizens Group.

Recommended

Art. 36. To see if the Town of Palermo will vote to raise and appropriate a sum not to exceed $49.68 to help defray the cost of Homemaker Services available to residents of this community from Diocesan Human Relations Services, Inc., Home Care Services.

Art. 37. To see what sum of money the Town will raise and appropriate for Cemeteries.

Recommended $1,000.00 from surplus

Art. 38. To see if the Town will vote to authorize the Selectmen to enter into a contract with the State Office of Comprehensive planning to accept a Planning Grant in the amount of $12,098.00; to appropriate the grant for the planning purposes provided for in the contract; and to raise and appropriate $4,033.00 as the Town's local matching share of the project costs to also be expended for the purposes provided for in the contract.

Recommended from surplus

Art. 39. To see if the Town will vote to raise and appropriate a sum of money to help build up the maintenance account to insure the maintenance of the ball fields.

Art. 40. To see what action, if any, the Town wishes to take on changing the Municipal fiscal year. The study committee recommends no action at this time.

Art. 41. To see what sum of money the Town will raise and appropriate for Colby-Bates-Bowdoin Public Television.

Recommended $150.00

Art. 42. To see if the Town will vote to raise and appropriate a sum of money for a Town Dump for the taxpayers of Palermo.

Recommended $17,500.00

Art. 43. To see what sum of money the Town will raise and appropriate for a swimming program.

Recommended $500.00

Art. 44. To see what sum of money the Town will pay the Fire Chief.

Art. 45. To see if the Town will vote to have Palermo Days as a Town sponsored event.

Leave to Town

Art. 46. To see if the Town will authorize the Palermo Snowmobile Club to expend up to $400.00 for the maintenance, grooming, building and repairing of snowmobile trails and bridges within the Town of Palermo which are available for the use of all taxpayers of the Town. These monies are a portion of the snowmobile registration fees returned to the Town by the State Treasurer. Expenditures will be itemized and turned over to the Town for payment during the municipal year.

Art. 47. To see if the Town will vote to charge interest on unpaid taxes after November 1. If so, what rate of interest to charge.

Art. 48. To see if the Town will vote to instruct the Selectmen to sell any and all real estate acquired by tax liens and deliver quit claim deeds in the name of the Town of Palermo subject to the following conditions to wit:

(1) That property which, in the opinion of the Selectmen, best serves the interest of the Town of Palermo by remaining Town owned property will not be sold.

(2) Any other piece of property must be advertised and sold by sealed bids. To be advertised in the Kennebec Journal, Morning Sentinel, and the Republican Journal. If the highest bid is not equal to the amount of accumulated taxes, interest and costs, the Selectmen reserve the right to reject any and/or all bids.

Art. 49. To see if the Town will vote to accept the Leeman Arm Road as a Public Easement and provide winter sanding. The following specifications set forth by the citizens and Selectmen of Palermo shall be met before accepting the road as a Public Easement:

1. All owners must release a 22 foot Public Easement to the Town of Palermo.
2. The Leeman Arm Road must be no less than 14 feet wide with a 4 foot clearance on each side.
3. All brush will be kept cleared by the Leeman Arm Road/Land owners.
4. Prior to December 1 of each year the road shall be gravelled and graded by the Leeman Arm Road/Land owners.

Art. 50. To see if the Town will vote to provide sanding to the Leeman Arm Road for a fee.

Art. 51. To see if the Town will vote to Amend the Shoreland Zoning Ordinance.

Art. 52. To see if the Town will vote to discontinue the Austrailian Ballot form of election.

Art. 53. To see if the Town will use the School's Block Grant to reduce taxes.

Art. 54. To see if the Town will vote to charge interest on tax liens and if so, how much.

Art. 55. To see if the Town will vote to authorize the Selectmen to borrow money for the use of the Town upon the credit of the Town.

Art. 56. To see if the Town will authorize the Board of Selectmen to enter into agreements with other towns to provide a Solid Waste Disposal Site for the use of Town residents.

Art. 57. Resolution Supporting Property Tax Reform.

WHEREAS Property Taxes statewide have rise significantly during the last ten years, and are a concern to the citizens of our community; and,

WHEREAS Property Taxes are the most regressive taxes because people earning less income must pay a larger share of their income on Property Taxes than do people with higher incomes; and,

WHEREAS people cannot afford to pay Property Taxes which consume an ever increasing share of their income; and,

WHEREAS targeted relief via the "circuit breaker" or similar rebate programs which are intended to help those people least able to afford Property Taxes are important, they do not help stabilize escalating Property Tax bills or help local government fund necessary services; and,

WHEREAS excessive Property Taxes are hurting Maine's economic and business climate as well as the ability of local government to provide critical services; and,

WHEREAS the property tax is an outdated form of taxation that can no longer meet the demands of funding local government, but it still remains the primary source of revenue for Maine municipalities; and,

WHEREAS there is a STATEWIDE tax revolt brewing which could result in tax or spending caps which would hurt the ability of municipalities to provide the vital services necessary to guarantee good government and the public's health, safety, and welfare; and,

WHEREAS we believe Maine should move toward a more equitable tax system which places less emphasis on the regressive property tax, and which addresses long term reform — rather than offering stop-gap, short term relief,

NOW, THEREFORE, BE IT RESOLVED that the Municipality of Palermo endorses legislation and efforts to achieve comprehensive property tax reform.

It is also directed that copies of this Resolution be sent to our Senator(s) and Representative(s) to the 114th Legislature and to the Governor of the State of Maine.

The registrar will be present at the polls during the voting hours for the purpose of registering new voters and revising the list of voters.

Dated February 1, 1989

CLAIR S. BRADSTREET
DARRYL McKENNEY
HOWARD E. GLIDDEN
Selectmen of Palermo

TOWN WARRANT SUMMARY

Available Income

	1987	1988	1989
Block Grant	25,200.00	25,200.00	25,200.00
Excise	68,100.00	69,600.00	70,000.00
State Revenue Sharing	23,000.00	26,300.00	30,200.00
Surplus	66,100.00	75,700.00	90,000.00
	182,400.00	196,800.00	215,400.00

Proposed Spending

General Government			
Town Officers	13,361.50	14,815.00	16,000.00-R
Town Charge	16,088.23	16,806.85	5,000.00-R
Town Office	1,747.56	1,495.81	1,800.00-R
Legal Fees	600.00	600.00	600.00-S
Public Safety			
Fire Dept.	1,000.00	1,000.00	1,000.00-S
Fire Alarm	933.45	921.44	1,000.00-S
Fire House	2,982.48	8,858.60	10,000.00-S
Windsor Ambulance	1,269.00	1,660.00	2,260.50-S
Street Lights	485.97	560.19	700.00-R
Kennebec Valley Humane Society	456.00	324.00	378.00-R
Public Works			
Roads & Bridges	21,130.89	17,906.65	15,000.00-R-10, S-5
Snow Removal	43,842.08	44,779.34	45,000.00-E
Brush Control	2,605.00	2,649.00	3,000.00-R
China Dump	12,000.00	39,000.00	17,500.00-R
Paving	6,086.90	23,805.60	40,000.00-BG-10, R-20, S-10
Road Improvement	5,228.43	5,000.00	10,000.00-BG-5, R-5
Salt Shed	10,000.00	10,000.00	10,000.00-BG
Human Services			
General Assistance	112.51	620.28	-1,617.00-
Palermo Senior Citizens	200.00	200.00	200.00-R
Colby-Bates-Bowdoin TV	150.00	150.00	150.00-R
Contr. to Other Agencies	1,971.00	1,809.00	2,941.98-R

Parks & Recreation			
Swimming Program	467.00	414.00	500.00-R
Community Development			
Planning	0.00	114.51	4,033.00-S
Other			
Cemetery Care	0.00	0.00	1,000.00-S
Survey Town Line	0.00	284.00	-3,716.00-
	Total Amounts Proposed		
Block Grant	22,091.99	27,600.00	25,000.00
Excise	35,000.00	45,000.00	45,000.00
Surplus	31,825.00	25,060.00	34,893.50
Raise	56,025.50	82,709.00	83,169.98
	144,942.49	180,369.00	188,063.48
	Tax Commitment		
Town Budget	34,806.56	52,345.50	52,969.98
			1% increase
County Tax	30,590.00	26,611.50	29,789.00
			12% increase
Schools	199,971.60	224.060.85	
Overlay	2,738.64	9,645.15	
Net To Be Raised From Taxes	268,106.80	312,662.80	

MUNICIPALITY OF PALERMO, MAINE
1989
ASSESSORS' NOTICE

In accordance with Title 36, M.R.S.A., Sec. 706, as amended, the Assessors of the Municipality of Palermo hereby give notice to all persons liable to taxation in said municipality, that they will be in session at the Town Office in said municipality, on the first day of April, at 9:00 A.M. to 12 Noon for the purpose of revising lists of the estates taxable in said municipality.

Owners

All persons liable to taxation in the Municipality of Palermo, Maine and all Personal Representatives, Trustees, etc., of all estates taxable in said municipality of such persons are hereby notified to furnish to THE ASSESSORS TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt from taxation, of which they were possessed on the first day of April, 1989, and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed.

Estates Distributed

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Personal Representative, or other persons interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed although such estate has been wholly distributed and paid over.

Persons Doomed

And any person who neglects to comply with this notice is hereby barred to his right to make application to the ASSESSORS or any appeal therefrom, for any abatement of his taxes, unless he furnishes such list with his application and satisfies them that he was unable to furnish it at the time appointed.

Blank schedules will be furnished at the Assessors' Office on application.

Date March 11, 1989

DARRYL McKENNEY
DAVID BANTON
HOWARD E. GLIDDEN
ROYCE NELSON
JACQUELINE SHEPARD

ASSESSORS' REPORT

The Board of Assessors met on 15 occasions in 1988 and heard 8 abatement requests of which 5 were granted. The Board approved the following exemptions: tree growth 1, and veterans 4. In 1988 buildings were increased on average by 20% and land values were calculated on the following schedules:

House lot	10,000	Pond Frontage per front foot	
Vacant lot	5,000	good $200 ave. $150 poor $100	
Back land	250	$15 per front foot over 500 feet	
Bog	50	Tree Growth Rates	
Blueberry	500	Softwood	126.10
Well	2,000	Mixed Wood	83.30
Septic	2,000	Hard Wood	64.10

By increasing values the tax rate was reduced from $13.00 per $1,000 valuation to $9.40 per $1,000 valuation. The tax commitment was made on July 1, 1988 and the following charts summarize the valuation changes, tax assessed, and sales analysis for 1988:

Palermo Valuations 1987 and 1988

Resident	12,763,600	19,716,500
Non-resident	7,860,000	13,545,500
Land	9,214,100	17,242,500
Buildings	11,799,500	15,799,000
Personal	190,000	240,500
Total	20,623,600	33,262,500
Tax Rate	.01300	.00940
Tax Raised	268,106.80	312,662.80

Amount of Tax Assessed

Towr. Officers	16,000.00
Town Charges	7,000.00
Town Office	1,500.00
Street Lights	700.00
Ken. Valley Humane Society	450.00
China Dump	15,000.00
Close Out Cost China Dump	24,000.00
Paving Roads	15,000.00
Palermo Senior Citizens	200.00
Colby-Bates-Bowdoin TV	150.00
Maine Agency on Aging	368.00

Ken. Valley Mental Health	608.00
New Hope For Women	200.00
WCCSA Weatherization	86.00
WCCSA Transportation	250.00
WCCSA Donated Commodities	67.00
WCCSA Home Energy Assistance	230.00
Swimming Program	500.00
Planning Board	400.00
	From Surplus
Legal Fees	600.00
Fire Dept.	1,000.00
Fire Alarm	1,000.00
Fire House	10,000.00
Windsor Ambulance	1,660.00
Roads & Bridges	5,000.00
Paving	1,800.00
Survey Town Lines	4,000.00
Perkins Cemetery	1,000.00
	From Block Grant
Roads & Bridges	10,000.00
Brush Control	2,600.00
Road Improvement	5,000.00
Salt Shed	10,000.00
	From Excise
Snow Removal	45,000.00

1988 Veteran's Exemptions

Adams, Earl	4,000
Banton, Walter	4,000
Belden, George	4,000
Bilodeau, Winifred	4,000 W
Brown, Donald	(4,000)
Cross, William	4,000
Crowley, William	(4,000)
Cullivan, William	4,000
Davis, Mary	4,000W
Elliot, Ruby	4,000W
Flye, Florence	4,000W
Friedman, Evalyn	(4,000)
Gray, Joseph	(4,000)
Gray, Phyliss	(4,000)
Gurney, Christine	4,000W
Hannan, Virgil	4,000
Haskell, Clayton	4,000
Hayes, Paul	4,000
Horos, George	(4,000)
Hunter, Chester	(4,000)
Johnsrod, Carl	(4,000)
Jones, Sidney	4,000
Leeman, Archie	4,000
Leeman, Lloyd	4,000
Lother, Edna	(4,000W)
Mathieson, James	4,000
Merrithew, Charlie	4,000
Milla, Doris	(4,000W)
O'Donnell, James	(4,000)
Pilsbury, Ralph	4,000
Pottle, Norman	40,000P
Priest, Mildred	4,000W
Rines, Joseph	(4,000)
Severence, Merle	4,000
Shorey, George	4,000
Small, James	(4,000)
Snell, Walter	4,000
Soule, Lawrence	4,000
Soule, Marion	4,000W
Studley, George	4,000
Totman, Glenn	(4,000)

P-paraplegic W-widowed ( )-Town receives reimbursement

	Exempt Property
Branch Mill Grange	44,500
Greeley's Corner Church	20,000
State of Maine Fish Hatchery	169,800
Palermo Christian Church Inc.	95,000
Palermo School	800,000
Palermo Town Office	60,000
Palermo Town of (Hamm Heirs)	300
Palermo Volunteer Fire Dept.	45,000
Palermo Youth Activities Inc.	40,800
Smith Cemetery Association	1,000

Abatements

	1985 Commitment	
Scott Pilsbury	Skidder uncollectable	$39.25
	1986 Commitment	
Scott Pilsbury	Skidder uncollectable	56.00
	1988 Commitment	
William Berlinghoff	Camp overvalued	23.50
Sheepscot Shore Colony	Land & buildings overvalued	18.80
Richard Turner	11 acres of bog no blueberry	70.50

New legislation in 1988 allowed farmers to register land that pesticides are intended to be used on. As a result of registration, there is a 150 foot setback requirement from the farmland for the following: residence, well, school yard, commercial dispensation or eating of food. Also changes were made to the Farm Tax Law as follows: minimum acreage required was reduced from 10 acres down to 5 acres, the Department of Agriculture shall prepare values to assist assessors in valuing the various categories of farmland in the State, and the penalty determinations were changed to encourage farmers to use the program. Additional information is available at the Town Office for farmers interested in the new laws.

How 1988 Tax Dollars Were Spent

Education 74%

County 9%

Roads 12.2%

Gen. Gov't. 3.1%

Human Services .4%
Public Safety 1.3%

For Each Tax Dollar Collected

Education	**.74**
To Operate Town	.17
County Tax	.09

Developed Property Sales Analysis

Map	Lot	Name Seller	R-rural W-water	Sale Price	Assessed Value	Ratios Sale	Ave	Dev
R10	40	Turner	R	22,000	14,000	64	91	27
D4	28	Sullivan	W	85,000	57,800	68	91	23
D5	12	Bradford	W	75,000	51,000	68	91	23
R4	38b	Leeper	R	110,000	76,200	69	91	22
R2	5	Pilsbury	R	89,500	62,000	69	91	22
D2	38	Bradstreet	W	160,000	115,300	72	91	19
R2	16	Howard	R	63,000	47,000	75	91	16
D4	29	McKoy	W	73,500	56,400	77	91	14
R9	11	Dayton	R	110,000	85,700	78	91	13
R8	47	Ward	R	48,000	40,000	83	91	8
R12	32a	Cail	R	31,000	26,500	85	91	6
R2	50	Dimmick	R	55,000	48,200	88	91	3
R2	25	Williams	R	72,500	65,200	90	91	1
R9	18b	Cullivan	R	49,900	45,000	90	91	1
R2	25a	Conley	R	67,500	61,000	90	91	1
D4	40	Bald Head	W	68,000	62,000	92	91	1
D4	88	Gleason	W	43,000	40,000	93	91	2
R3	31-13	Brown	R	28,800	27,000	94	91	3
R8	46	Travis	R	61,250	58,400	95	91	4
R6	20	Fisher	R	39,000	37,000	95	91	4
D4	III6	Bald Head	W	56,000	53,000	95	91	4
R2	32	Lamb	R	55,000	52,200	95	91	4
D4	39	Bald Head	W	65,000	62,400	96	91	5
D3	1	Beers	W	37,000	36,000	97	91	6
R11	24	Rollins	R	30,500	30,000	98	91	7
R12	2	Hale	R	17,000	17,200	101	91	10
R3	24	Potter	R	33,000	33,200	101	91	10
D1	24	Adams	R	30,000	31,000	103	91	12
R3	39a	Coffin	R	19,500	20,000	103	91	12
R10	28	Tassinari	R	8,500	9,000	106	91	15
R6	9-2	Brown	R	12,200	13,800	113	91	22
D3	16	Ellis	W	25,000	28,300	113	91	22
R5	27	Ristich	R	16,500	21,800	132	91	41

Average Ratio = 91 Quality Rating = 13

LAND SALES ANALYSIS

Map	Lot	Name Seller	R-rural W-water	Sale Price	Assessed Value	Ratios Sale	Ave	Dev	Water Front	Price FF	Acres	Price Acre
R2	43	Sharrow	R	25,000	6,400	26	67	41			9	2,780
R1	10	Holt	161,500	47,800		30	67	37			180	900
D5	22	Hoffman	W	50,000	20,000	40	67	27	102	490		
R2	19	Loder	R	23,000	10,500	46	67	21			23	1,000
R9	48	Banton	R	50,000	23,000	46	67	21			73	685
R9	18	McKenney	R	14,000	6,700	48	67	19			7.6	1,840
R3	25	Beaulieu	W	85,000	41,500	49	67	18	2800	30		
R6	9-12	Saladino	R	17,500	9,600	49	67	18			19.3	910
D3	4	Potter	W	69,000	34,600	50	67	17	300	230		
R3	16	Davis	W	20,000	10,000	50	67	17	100	200		
R3	16a	Davis	W	20,000	10,000	50	67	17	100	200		
R7	33	Friedman	R	39,000	20,200	52	67	15			62	630
R9	18a	Banton	R	14,000	8,800	63	67	4			16	875
R7	20a	Soule	R	9,000	6,000	67	67	0			5	1,800
R3	31-11	Brown	R	13,900	9,500	68	67	1			18.8	740
R9	9	Chase	W	90,000	62,300	69	67	2	700	130		
R2	19c	Davis	R	10,000	7,200	72	67	5			10	1,000
R2	31	Lamb	W	10,000	7,700	77	67	10	300	30		
R8	2b	Nelson	R	15,000	12,000	80	67	13			29	520
R3	31-7	Brown	R	8,900	7,200	81	67	14			10	890
R3	31-4	Brown	R	8,900	7,200	81	67	14			10	890
R3	31-8	Brown	R	8,900	7,300	82	67	15			10	890
R3	31-6	Brown	R	8,900	7,300	82	67	15			10	890
R3	31-5	Brown	R	8,900	7,300	82	67	15			10	890
R3	31-9	Brown	R	8,900	7,500	84	67	17			11	810
R9	30	Falconi	R	18,000	15,300	85	67	18			48	375
R6	12	Maheu	R	23,000	21,000	91	67	24			81	280
R12	15	Sheplin	R	19,500	18,000	92	67	25			53	370
D5	21	Sprowl	W	50,000	57,800	116	67	49	203	250		
D6	7	Polisner	W	10,100	14,500	144	67	77	209	50		

Average Ratio = 67 Quality Rating = 29

SELECTMEN'S REPORT

Town Charge

Appropriated		$ 7,000.00
Income		16,053.54
Expended	$ 16,806.85	
Balance	6,246.69	

Town Officers

Appropriated		16,000.00
Expended	14,815.00	
Balance	1,185.00	

Town Office

Appropriated		1,500.00
Expended	1,495.81	
Balance	4.19	

Street Lights

Appropriated		700.00
Expended	560.17	
Balance	139.81	

Fire Alarm

Appropriated		1,000.00
Expended	921.44	
Balance	78.56	

Fire House

Appropriated		10,000.00
Expended	8,858.60	
Balance	1,141.40	

Palermo Volunteer Fire Department

Appropriated		1,000.00
Expended	1,000.00	

Forest Fires

Bal. Forward $303.50

Expended - None

Surveying Town Lines

Appropriated		4,000.00
Income		284.00
		4,284.00
Expended	568.00	
Balance	3,716.00	

WCCSA Transportation

Appropriated		250.00
Expended	250.00	

WCCSA Weatherization

Appropriated		86.00
Expended	86.00	

WCCSA Donated Commodities

Appropriated		67.00
Expended	67.00	

WCSSA Home Energy

Appropriated		4230.00
Expended	230.00	

New Hope For Women

Appropriated		200.00
Expended	200.00	

Palermo Senior Citizens

Appropriated		200.00
Expended	200.00	

Central Maine Area Agency on Aging

Appropriated		368.00
Expended	368.00	

WCBB-TV

Appropriated		150.00
Expended	150.00	

Windsor Ambulance

Appropriated		1,660.00
Expended	1,660.00	

Legal Fees

Appropriated		600.00
Expended	600.00	

Dog Licenses

Balance Forward		173.19
Income		224.00
		397.19
Expended	122.31	
Balance	274.88	

Code Enforcement Officer

Balance Forward		677.58
Income		98.00
Expended	324.25	
Balance	441.33	

Plumbing Inspector

Income		1,797.00
Expended	1,761.00	
Balance	36.00	

Planning Board

Balance Forward		631.27
Appropriated		400.00
Income		596.00
		1,627.27
Expended	114.51	
Balance	1,512.76	

Snow Removal & Sanding

Appropriated		45,000.00
Expended	44,779.34	
Balance	220.66	

Road & Bridge Improvement

Appropriated	Block Grant	$10,000.00
Appropriated	Surplus	5,000.00
Appropriated	Road Improvement Block Grant	5,000.00
Other Income (Culverts)		590.51
Other Income		2,316.14
		$22,906.65
Expended	$22,906.65	

Bushes

Appropriated		2,600.00
Income		49.00
		2,649.00
Expended	2,649.00	

Paving Roads

Balance Forward		3,913.10
Appropriated		15,000.00
Income	(Block Grant)	4,892.50
		23,805.60
Expended	23,805.60	

Block Grant

Balance Forward		9,808.18
State of Maine		25,237.50
		35,045.68
Expended	34,857.64	
Balance	188.04	

Paving Town Office Yard

Appropriated		1,800.00
Expended	1,800.00	

Grader

Income		1,885.74
Expended	1,885.74	

General Assistance

Balance Forward		2,222.57
Expended	620.28	
Balance	1,602.29	

Trust

Income		2,396.96
Expended	2,396.96	

Swimming Program

Appropriated		500.00
Expended	414.00	
Balance	86.00	

County Tax

Appropriated		26,611.50
Expended	26,661.50	

Dump

Appropriated		15,000.00
Expended	15,000.00	

Dump Closing

Appropriated		24,000.00
Expended	None	

Schools

Balance Forward		112,846.29
Appropriated		224,060.85
State of Maine		415,366.94
Other Income		21,886.62
		774,160.90
Expended	621,197.21	
Balance	152,973.49	

Perkins Cemetery

Appropriated		$1,000.00
Expended	None	

State of Maine Revenue Sharing

Balance Forward		2,594.34
Income State of Maine		26,308.99
		28,903.33
Expended	24,653.70	
Balance	4,249.63	

School Block Grant

Balance Forward		5,710.90
Income		1,237.76
		6,948.66
Expended	5,710.00	
Balance	1,238.66	

Overlay

Appropriated	9,645.15

Salt Shed Certificate of Deposit

#0000380	11,381.51
#0000442	10,701.99
#0000449	10,000.00
	32,083.50

CLAIR S. BRADSTREET
DARRYL McKENNEY
HOWARD E. GLIDDEN

Town Charge Details

Ken Pottle - Town Reports	$ 884.00
Auditor	475.00
Clair S. Bradstreet	300.00
David Banton	150.00
Boy Scouts	50.00
Chapman & Drake	345.00
Hutchins Bros.	153.85
McBee	178.33
Insurance	3,576.00
Maine Municipal Association	899.00
Marks Printing House	246.87
U.S. Postal Service	501.95
Darryl McKenney	800.00
Howard E. Glidden	150.00
Royce Nelson	150.00
Palermo Snowmobile Club	400.00
Transco	25.20
Registry of Deeds	125.00
Walter C. Banton - Office Supplies	112.23
Copy Consultant	158.00
Telephone	122.42
Social Security	5,768.52
Medicare	597.44
Anna Pollard	445.00
Miscellaneous	193.04

Town Officers Details

Selectmen	
Clair S. Bradstreet	1,650.00
Darryl McKenney	1,200.00
Howard E. Glidden	1,000.00
Assessors	
Darryl McKenney	1,000.00
David Banton	500.00
Howard E. Glidden	500.00
Jacquelyn Shepard	500.00
Royce Nelson	500.00
Tax Collector & Treasurer	
Anna N. Pollard	4,400.00
Walter C. Banton, Deputy	1,500.00
Town Clerk	
Virginia W. Dowe	860.00
Overseer of Poor	
Clair S. Bradstreet	40.00
Fire Chief	
Dean Willoughby	450.00
Moderator	
Charles Pierce	75.00
Frank Lee	40.00
Registrar of Voters	
Anna N. Pollard	160.00
Election Officials	
Millard Howard	110.00
Ruby Elliott	110.00
Clair S. Bradstreet	120.00
David Parkman	12.50
Eben Bradstreet	12.50
Lea Banton	12.50
Walter C. Banton	12.50
Howard E. Glidden	12.50
Elsie Adams	12.50
Charles Pierce	12.50
Eugene Bryant	12.50

TOWN OFFICE DETAILS

Central Maine Power Co.	348.94
Knowltons Garage	250.68
Tilton Insurance Agency	289.00
Fuller Flooring	39.50
Contel	241.66
Robert Potter	189.00
Kempton Tobey	57.00
Miscellaneous	80.03

Fire House Detail

Knowlton's Garage	911.85
Tilton's Agency	2,287.00
Fire Equipment	1,410.00
Fire Tek	4,249.75

Surveying Town Lines Detail

C.K. Archer	400.00
Millard Saban	84.00
Edward L. Pollard Jr.	84.00

Snow Removal & Sanding Detail

Bryant Steel Works	37.40
Stephen Childs	12,520.23
Francis Haskell	8,251.86
Royce Nelson	18,144.94
Hattie Haskell	819.00
Jack Haskell	854.91
W.H. Shurtleff	3,494.75
Edward L. Pollard Jr.	522.50
Troy Nelson	27.50
Fort Western	10.00
Marriners Garage	28.75

Bush Control Detail

Millard Saban	22.40
Thomas Nickerson	384.00
Walter C. Banton	25.00

Roads & Bridges Detail

George Beldon	90.00
Blake Brown	8.00
Stephen Childs	12,015.01
Bill Childs	20.00
Jack Haskell	999.81
Francis Haskell	2,850.15
Marriners, Inc.	717.60
Millard Saban	2,775.00
Town of Palermo	1,675.74
E.B.S.	788.75

TAX COLLECTORS'REPORT

1985 and 1986 Uncollected Taxes		$ 197.50*
Collected during 1988	$ 102.25	
Abated	95.25	
	$ 197.50*	

Respectfully submitted,
Walter C. Banton
Tax Collector for those years.

1987 Uncollected Taxes		24,879.47*
Collected during 1988	19,019.77	
To Liens	5,775.20	
Abated	45.50	
Uncoll. Balance:		
Stanley Foster	32.50	
Justts Jones	6.50	
	24,879.47*	

1988 Tax Commitment		312,662.80
Abate		112.80
Balance to be collected		312,550.00**
1988 Collected Taxes	290,106.02	
1988 Uncollected Taxes	22,443.98	
	312,550.00**	

UNCOLLECTED RESIDENT TAXES

Steve Bourey	$ 120.32
Robin Brann	404.20
John Bunker & John Shaw	875.14
Joseph Carey	568.70
Austin Cowen	390.10
Parker Curtis	170.14
Herman & Erma Davis	682.44
Lester Davis	359.08
Deer Hill Farms, Inc.	159.80
Gary Dyer	200.00
Stanley Foster	1,602.70
Kelton Glidden	60.16
Rodney Glidden	169.20
Steven Gray	327.12
Dusty Haskell	37.60
Francis Haskell	1,168.42
Paul Hayes	253.80
Ann Hines	211.50
Albert Hubbard	188.00
Justus Jones	775.80
Dennis Langis	452.14
Gary Leeman	413.60
Parker Leeman	494.44
William Levesque	177.88
Margo Link	371.30
Harold Mehuren	468.12
James O'Donnell	72.50
Diane Parsons	423.00
Ricard Pellerin	1,603.64
Edward Ponder	293.28
John Potter III	65.80
Mearl Severence	185.18
Richard Shaw	634.50
David Shorey	4.70
Frederick Soule	260.38
Stephen Taylor, Jr.	303.62
Stephen Taylor, Jr. & Marilyn Quilici	152.28
Stephen R. Taylor & Marilyn Quilici	343.10
Donald Thamert	341.22

UNCOLLECTED NON-RESIDENT TAX

Ralph Aubuchon	248.16
Peter Bako	90.24
Daniel Baschkopf	308.32
John Belmonte	67.68
Bryant Butterfield	267.90
Mahlon Glidden	617.58
Ester Handley	94.00
Elwyn & Mary Hewett	506.66
Hoffman & Carnesi	325.24
James Kennard	48.88
Bryante LaPlante	6.58
Lovejoy & Russell	585.62
John Maderia	62.98
Francis Magrath	544.26
S. Lee Miller	485.04
Carlton Ming	52.64
Donald O'Connor	35.72
Christopher O'Leary	79.90
Palmer Files	98.70
Henry Peavey	133.48
Russell Pike	180.48
John Regazzi	267.90
Homer Reynolds	47.94
Paul Sarrategui	70.92
Douglas Saunders	187.06
Douglas & Derek Saunders, Kimberly Appleby	310.20
Judith Ann Sharp	118.44
James Sukeforth	68.62
Donald Van Avery	75.20
Edgar Van Horn	391.04
Timothy Votta	242.52
Allen Warren	39.48
	6,659.38
1988 Excise Tax col. & paid Town Treas.	$69,624.21*
1988 Boat Excise col. & paid Town Treas.	1,925.60*
1988 Tax Interest col. & paid Town Treas.	552.31*

*Receipts on file.

Respectfully submitted,
Anna N. Pollard, Tax Collector

TREASURER'S REPORT 1988

BALANCE FORWARD	$183,785.48
Cash receipts from:	
Use of Grader	210.00
Dog License Fees	224.00
Building & Plumbing Permits, Code Enforcement	2,491.00
Pistol Permits	180.00
Use of Copier	122.75
Culverts	590.51
Cemetery Trust Funds	2,396.96
Reimbursements	2,609.10
Federal Withholding Tax	29,575.21
State Withholding Tax	7,726.43
Social Security	5,733.05
Medicare	597.55
School Funds	4,556.18
School Lunch	7,501.57
Town of Chelsea	6,912.77
Bank Interest	7,005.86
RECEIVED FROM STATE OF MAINE:	
Education Funds	415,366.94
Road Assistance	25,237.50
Revenue Sharing	26,308.99
Various Funds	9,737.70
WALTER C. BANTON, TAX COLL.	
1985 & 1986 Tax	102.25
ANNA N. POLLARD, TAX COLL.	
1987 Tax	19,019.77
1988 Tax	290,106.02
1988 Excise Tax	69,624.21
1988 Boat Excise	1,925.60
1988 Tax Interest	552.31

LIENS, COST & INTEREST	9,885.73
Total Receipts	946,397.25
Total Available	1,130,182.73
Less Selectmen's Warrants	869,151.93
	261,030.80
Less Bank Service Charges	320.05
Balance on hand and in Fleet Bank	$260,710.75

Respectfully submitted,
Anna N. Pollard, Treasurer

UNPAID LIENS

1986		
Ann Hines	$ 215.18	Expired
Elwyn & Mary Hewett	191.44	Expired
1987		
Stanley Foster	1,323.50	
Steven Gray	134.53	Balance
Elwyn & Mary Hewett	204.38	
Ann Hines	212.58	
Justus Jones	341.86	Balance
Henry Peavey	97.40	
Stephen Taylor & Marilyn Quilici	353.85	
	$3,074.72	

Report of Cemetery Trust Funds for 1988

Beginning Bal.	Maine Savings Bank	$26,737.50
Interest Earned		1,936.97
Withdrawn	2,396.96	
Service Charges	12.00	
Bal. 12/31/88		$26,265.51
Beg. Balance	Fleet Bank	7,325.89
Interest Earned		429.09
New Accounts**		325.00
Bal. 12/31/88		8,079.98
TOTAL BALANCE		$34,345.49
NEW ACCOUNTS**	Thomas Nickerson Lot, New Greeley Dale & Donzella Glendenning, New Greeley	

Care of Cemeteries

Patty Glidden	1,025.00
Susan Glidden	142.50
Danny Chamberlain	930.00
David Turner	126.60
Norma Swift	90.00
Dinsmore Grain Co.	82.86
	2,396.96

REPORT OF TOWN CLERK

TO JANUARY 1, 1989

9 Marriages 13 Births 9 Deaths

Date of Death	Name of Deceased	Place of Death	Place of Burial
Jan. 4, '88	Irene Louise O'Donnell	Palermo, Me.	Palermo, Me. Center Cem.
Jan. 1, '88	Benjamin Edward Bickford	Waterville, Me.	Fairfield, Me.
June 1, '88	Vern Otis Carlow	Palermo, Me.	St. Albans, Me.
May 31, '88	Irene Kitchin Mathieson	Portland, Me.	China, Me. Branch Mills C.
June 30, '88	Mearl Thaxter Severance	Waterville, Me.	China, Me. Branch Mills C.
Sept. 14, '88	Kathaleen Mae Saban	Boston, Mass.	Palermo, Me. Smith Cem.
Sept. 16, '88	Kathyrn Edna Soule	Waterville, Me.	Palermo, Me. Smith Cem.
Oct. 31, '88	Doris G. Milla	Palermo, Me.	Palermo, Me. Greeley Cor. C.
Nov. 19, '88	James O'Donnell, Jr.	Togus, Me.	Palermo, Me. Center Cem.

Dogs Licensed in 1988

64 Males	38 Females	74 Spayed	39 Neutered
Paid State of Maine Div. of Animal Welfare			$561.00
64 Males @ 5.50		$352.00	
38 Females @ 5.50		209.00	
		561.00	Acc't. Balanced
Paid Palermo Treasurer			226.00
74 Spayed Females @ 2.00		$148.00	
39 Neutered Males		@ 2.00	78.00
		226.00	Acc't. Balanced

TRUST UNDER DEED OF MADGE H. WALKER

Payments to Waldo County General Hospital in Belfast representing reimbursement of funds expended during period June 1, 1987 to May 31, 1988 for a total of $18,184.10.

Town	Recipients	Amounts
Appleton	4	$ 757.35
Liberty	93	7,059.18
Montville	20	1,479.37
Palermo	4	171.75
Searsmont	82	8,831.99
Washington	None	None
Union	None	None
Cemetery Care:		125.00
Balance on Hand 05/31/88		222.63
	203	$18,647.27

Payments Made For The Fiscal Year Ended May 31, 1988

September 1	$ 2,500.00
December 1	2,500.00
March 1	2,500.00
June 6	8,184.10
	$15,684.10

Report From Center Based on Payments Received Fiscal Year Ended May 31, 1988

June	$11,045.50
September	2,500.00
December	2,500.00
March	2,500.00
	$18,545.50
Plus 06/01/87 Balance	90.25
Interest Earned	11.52
	$18,647.27

Payments to Mid-Maine Medical Center in Waterville representing reimbursement of funds expended during period June 1, 1987 to May 31, 1988 for a total of $18,184.10.

Town	Recipients	Amounts
Appleton	0	None
Liberty	13	$13,059.24
Montville	0	None
Palermo	5	5,486.26
Searsmont	0	None
Washington	0	None
Union	0	None
	18	$18,545.50

Payments Made For The Fiscal Year Ended May 31, 1988

September 1	$ 2,500.00
December 1	2,500.00
March	2,500.00
June 6	8,184.10
	$15,684.10

Report From Center Based on Payments Received Fiscal Year Ended May 31, 1988

June	$11,045.50
September	2,500.00
December	2,500.00
March	2,500.00
	$18,545.50

Trust Under Deed of Madge H. Walker

Payments to the University of Maine at Orono, representing reimbursement of funds expended during the period June 1, 1987 to May 31, 1988 for a total of $36,368.21.

Distributed September 6, 1988	$36,368.21
Interest Earned	3,251.86
	$39,620.07

Town	Recipient	Amount
Appleton	8	$10,200.00
Liberty	5	4,900.00
Montville	4	7,200.00
Palermo	10	11,400.00
Searsmont	3	3,700.00
Washington	3	2,200.00
Union	None	None
	33	$39,600.00

PLUMBING PERMITS - 1988

Permit #	Issued To	Type	Date Issued	Date Insp.
191	David Simonsen	PLUM	1/19/88	
192	Fred Davis	PLUM	1/20/88	2/1/88
193	Roberto Braun	SSWD	2/7/88	7/21/88
194	Roberto Braun	PLUM	2/7/88	7/21/88
195	Todd Nelson	SSWD	2/16/88	4/13/88
196	Richard Leeper	SSWD	2/22/88	
197	William Crowley	SSWD	3/2/88	
198	William Crowley	PLUM	3/3/88	
199	Lawrence Mello	SSWD	4/5/88	
200	Adams & Ogden (Lorz)	SSWD	5/2/88	7/6/88
201	Adams & Ogden (Lorz)	PLUM	5/2/88	7/6/88
202	Daryn Dyer	SSWD	5/16/88	
203	Mark Williams	SSWD	6/1/88	12/2/88
204	Diane Wellman	SSWD	6/1/88	7/21/88
205	Diane Wellman	PLUM	6/1/88	6/15/88
206	Chas. Robertson	SSWD	6/1/88	
207	Douglas Leeman	SSWD	6/5/88	
208	George Sullivan	PLUM	6/6/88	7/21/88
209	Norman Rexford	SSWD	6/6/88	6/15/88
210	Dale McKenny	SSWD	6/19/88	9/11/88
211	Art Sampson	SSWD	6/15/88	
212	Richard Leeper	PLUM	6/16/88	
213	Gordon Swift	SSWD	6/25/88	
214	Leslie Babcock	SSWD	7/7/88	7/14/88
215	Bald Head Isl. Inc. (19A)	SSWD	7/11/88	
216	Bald Head Isl. Inc. (19A)	PLUM	7/11/88	
217	Florence Curtis	SSWD	7/12/88	9/15/88
218	Douglas Wheeler	SSWD	7/15/88	
219	Mark Williams	PLUM	7/29/88	
220	Glen McAlpine	SSWD	7/25/88	7/6/88
221	Delbert Beckwith	SSWD	7/25/88	7/25/88
222	Duane Barnes	SSWD	7/25/88	
223	Kathleen Archer	SSWD	8/2/88	
224	Greg Brezicki	SSWD	8/20/88	
225	Norman Moody	PLUM	8/25/88	
226	Delbert Beckwith	PLUM	7/21/88	7/21/88
227	Dick Harrington	PLUM	8/30/88	
228	Dick Harrington	SSWD	8/30/88	10/12/88

229	Laurence Mello	PLUM	8/9/88	
230	Sally Merber	SSWD	9/6/88	
231	Kelton Glidden	SSWD	9/13/88	
232	Kelton Glidden	PLUM	9/13/88	
233	Glen McAlpine	PLUM	9/15/88	9/15/88
234	Bald Head Isl. Inc. (15A)	SSWD	9/15/88	
235	Bald Head Isl. Inc. (17A)	SSWD	9/15/88	
236	Bald Head Isl. Inc. (15A)	PLUM	9/15/88	
237	Bald Head Isl. Inc. (17A)	PLUM	9/15/88	
238	Frances Haskel (Witham)	SSWD	9/28/88	10/15/88
239	Dawn Witham	PLUM	9/28/88	10/15/88
240	Gerald Stillman	SSWD	11/2/88	12/2/88
241	Bruce Leeman	SSWD	11/10/88	11/12/88
242	Harry Porter	SSWD	11/20/88	

REPORT OF THE PLANNING BOARD

The Planning Board met 15 times in 1988 for meetings and special meetings to act upon applications for Sub-Divisions and shoreland building. Permits for several decks and additions, three houses, three year round cottages, one camp and one workshop were granted. Eight Sub-Divisions were approved: Hoffman and Temple with thee lots, Beaver Ridge (formerly Grace Bronn property) fourteen lots, Palermo Esplandes (Chisolmn Pond area) six lots, L. Adams and Partners (on Rt. 3) three lots, Arrowtread Acres (Mud Pond area) eight lots, W. Bleeker (Leemans Arm) six lots, Beech Pond Estates (formerly David Shorey property) four lots, Sandy Cove Estates (formerly the Kallman property) sixteen lots, with a combined total of 60 lots.

The Opinion Survey entered as centerfold in the 1987 Town Report drew only 45 responses. The survey was revised and simplified. Board members and volunteers hand delivered a copy to each person 18 or over in town. A copy was mailed to each non-resident tax payer. Results of this survey are not known at this time. However a partial report may be ready for town meeting.

The town has been approved for a grant of $12,098.00 but in order to receive it the town must raise $4,033.00 as its share.

On April 19, 1988 the Legislature passed Growth Management Legislation which mandates local comprehensive planning and implementation programs consistent with state goals. The State goals include: to encourage orderly growth and development in appropriate areas to plan for, finance and develop public facilities and services, to promote job opportunities, to encourage affordable housing, to protect the State's water resources, to protect critical resources, to protect historic and archeological resources and to promote the availablity of outdoor recreation opportunities. A Comprehensive Plan will inventory and assess the data from which the town can develop policies to protect and better manage natural resources and growth in Palermo. The citizens of Palermo will be asked to assist in this process so a plan can be in place by Jan. 1, 1993.

Members this year are Edward Pollard, Chairman; Madeleine Haskell, Secretary; Anne Littlefield, Dale Glendenning and Kathy Fuller. Dean Willoughby and John Bradstreet are the Alternates. Kathy Fuller became a member of the board in April. She has worked for the Augusta Planning Board for several years and has agreed to lead us through the process of compiling a Comprehensive Plan.

The Board meets on the first Tuesday of the month at the town office. Everyone is welcome to attend.

Respectfully submitted,
Madeleine Haskell
Secretary

PALERMO VOLUNTEER FIRE DEPARTMENT REPORT

During the past year the Fire Department answered 9 calls: 1 mobile home, 1 storage building, 1 mutual aide with Albion, 2 auto fires, 1 tree electrical fire C.M.P., 3 auto accident responses.

Last year with volunteer help and equipment we installed our third dry hydrant. We want also to thank all those who helped. We had our 4th Annual Chicken BBQ to raise funds during Palermo Days. We have received some of our new equipment from the Town. Many thanks to Kenway for housing and keeping warm the '57 Ford fire truck another year in East Palermo.

We thank you for your continued support and invite you to attend our meetings the first Wednesday of the month at 8:00. Also a good chance to inspect the equipment.

Respectfully submitted,
Dean Willoughby, Chief
Bradley Leeman, President

REPORT OF THE SUPERINTENDENT OF SCHOOLS SCHOOL YEAR 1988-89

The report of the Superintendent of Schools is usually a dry review of the statistics and happenings of the school year. This year's report is an attempt to highlight the several immediate problems which are facing Palermo.

Changes in the demands of society and the imminent growth of the community has created a need to plan for long term solutions to meet student needs. In four of the Union #51 towns, planning committees have been formed to review the options and to make recommendations for facilities. Palermo has had representation when these facilities planning committees have met. Because of the recent addition, the space needs found in other area towns is not a major problem for Palermo. Palermo's concerns center around providing a more diversified and challenging curriculum for our students. The programs in our school have been improved over the past few years with the addition of programs including physical education, music, science instruction, guidance, and some computer use. However, there are a number of areas of weekness. These include limited or nonexistent programs for students in foreign language, visual arts, home economics, industrial arts, alternative education, and gifted and talented education. Palermo's school library is adequate to serve the student population with print materials but computers and other technological methods are not fully available. Current society is very dependent on technology and in most Union #51 schools only limited resources are available. Society is not the same as in our youth and our schools have not fully appreciated these changes.

Society has also changed in ways other than technological. The family structure has changed with single parent families, multiple family homes, both parents working outside the home, dysfunctional families, and drug and alcohol abuse. These changes have put an additional burden on the public schools. Children have less supervision, more family turmoil, less security, and more emotional problems than any past generation of children. To meet this need the schools have had to institute expanded guidance and psychological services. Teachers and administrators have had to receive more education in dealing with "at risk youth" and alternative programs have had to be developed because the classroom as we knew it can not adequately handle this type of student.

The problems of inadequate educational programs, changing technology, and a changing society are important issues to consider in the development of a long range plan for our school. The role of planning in developing program improvements, developing facilities, and providing for the psychological needs of our students has been long neglected in our Union. The need to look at more than what is forced on our schools through mandate or to meet current problems of growth in population must be addressed. No matter what individuals say about retaining the status quo, there can be no return to the past nor an ignoring of the need to provide programs which meet the needs of *today's* students.

In each of our local schools our teachers and administrators are stretched to the breaking point by the demands of a changing society, limited facilities, higher expectations for performance, new initiatives such as certification of teachers at the local level, and student problems unheard of twenty years ago such as child abuse. How can we meet these demands? It will only be through long range planning, cooperation between communities, and increased time for staff professional development. In order to have the most educational impact the trend toward cooperation among communities must continue. Small schools and local control are important ideals but must not be used as an excuse to do nothing.

The State of Maine has prepared a document "Report Card For Maine Schools" which is a report on the status of each local school system in Maine. Our office has made some additions and clarifications to the report card which will update the information provided from the State. This report card will be available at Town Meeting and at Palermo School. Please pick up a copy so that you will have access to the statistics relating to your school.

The Town of Palermo has been served well by it's school committee. Few are aware of the time and effort that go into serving on a school committee, a role with no personal gain. I would also like to thank Clair Bradstreet and Anna Pollard for their many courtesies over the past several years. Also School Union #51 has been well served by the office staff; Ruth Kopp, Helen Henderson, and Martha Allen. Thank you to all those who have worked so hard to provide a good education for the children of Palermo.

Name	Position	Assignment	Subject	Yr. Salary
Rosemary Foster	Principal, Teaching	Resigned		
Roy D. Warner	Principal, Teaching	Palermo		31,000.00
Teresa R. Becker	Teacher	1 & 2		18,150.00
Arthur C. Chadbourne, Jr.	Teacher	Gr. 5/6		16,747.50
Julanne W. Gilbert	Teacher (half-time)	K-8	Music	8,650.00
Betty T. Glidden	Teacher	Gr. 1-2, Gr. 6-8	Social Studies (p.m.)	26,500.00
Beverly A. Goff	Teacher	K-8	Phys.Ed./Health/Sc.	19,800.00
Marsha Dishle Hall	Teacher	K-8 Sp. Ed.	Resource Room	24,600.00
Kimberlyann K. Hatt	Speech Therapist	K-8	Speech	2,509.00
Marjorie J. Robbins	Teacher	Gr. 2-3		26,500.00
Grace Sawyer	Teacher (half-time)	K-8	Chpt. I Reading	7,400.00
Jennifer J. Vachowski	Teacher	Gr. 4 & 5		27,075.00
Amy Beth Wallace	Home-Sch. Coord.	K-12		4,800.00
Melanie T. Winter	Teacher (half-time)	Kindergarten		8,662.50
Kathleen Martin-Ponder	Teacher	K-8	Art	1,800.00
Edna Mitchell	Teacher, Sub.	6-8	Math	69/day

Name	Position	Hr. Salary	Hours/Days	Note
Marilyn Boyle	Aide, Chpt. I	4.50	1.5/175+	
Betsynell H. Esancy	Aide, Chpt. I	5.50	7/175+	
Emily Jones	Aide, Sp. Ed.	5.50	7/105+	3 da/wk.
Kathleen Martin-Ponder	Aide, Sp. Ed.	5.50	7/70+	2 da/wk.
Marilyn L. Stumpff	Aide, Library	7.00	5/190	
Howard E. Glidden	Bus Driver	36.00/day	As required/175+	
Marilyn Boyle	Cafeteria Aide	4.50	2/175+	
Barbara Jackson	Head Cook	7,476/yr.	As required/178+ $600/bookkeeping	
Howard E. Glidden	Custodian	6.50	1,480 hrs.	
Richard Carr	Janitor, P/T	5.50	20 hrs.wk/37 wks. Day considered 4 hrs. only	
Brenda Dyer	Secretary	7.00	7/210	

Palermo Student Enrollment
October 1, 1988

Elementary	
Grade	
K	17
1	18
2	12
3	12
4	18
5	11
6	7
7	15
8	16
Total	126
Secondary	
Cony	5
Erskine	37
Oak Grove-Coburn	1
SAD 3 (Mt. View)	1
U52 (Winslow)	2
Total	46
GRAND TOTAL	172

Maine School Union #51
Superintendent's Office

Position	Employee	Salary	9% Paid By Palermo
Superintendent	H. Graham Nye	$45,000/yr.	$4,050/yr.
Asst. Superintendent	William T. Konzal	36,000/yr.	3,240/yr.
Director of Sp. Svs.	Jean K. Eaton	33,000/yr.	2,970/yr.
School Nurse	Rosemary Harrell	19,000/yr.	1,710/yr.
Admin. Secy.	Ruth E. Kopp	8.72/hr.	.78/hr.
Financial Secy.	Helen Henderson	8.18/hr.	.74/hr.
Sp. Ed. Financial Secy.	Martha Allen	6.25/hr.	.56/hr.

KNO-WAL-LIN HOME HEALTH CARE, INC. SERVICE STATISTICS 11/87 - 10/88

Total Acute Care Visits: 158
Total Private Care Hours of Service: 2
Total Value of Services Delivered This Year: $8,790
Amount of Subsidized Care: $0

Kno-Wal-Lin continues to keep all services, from highly acute care to homemaker assistance, available to the residents of each town we serve. Regardless of the miles to be traveled to provide that service, the weather, or the time of day, we give the necessary care to all patients referred to us. The ongoing support of your town makes this possible.

CENTRAL MAINE AREA AGENCY ON AGING

The Central Maine Area Agency on Aging is a private non-profit organization. We are a first-stop resource for people as they age. We offer health, social and life satisfaction options to older citizens through a network of local senior centers.

Services Provided to Palermo 1987 - 1988

	Helpled	Number of People Cost of Services
Long Term Care	5	$ 1,354.00
Home Based Care		
Medicaid Waiver		
Case Management MX08		
Transportation	1	484.00
Outreach	9	473.00
Meals-on-Wheels	1	4.35
Congregate Meals	—	—
Adult Day Programs	2	6,294.05
TOTAL	18	$8,609.40

Mid Coast
Retired Senior Volunteer Program (RSVP)
Waldo County

Town	Number Volunteers	Number Hours	Dollar Amount
Belfast	86	6,059	$26,963
Brooks	24	2,905	12,927
Frankfort	5	105	467
Jackson	1	44	196
Knox	1	20	89
Liberty	8	1,004	4,468
Lincolnville	3	499	2,221
Monroe	8	243	1,081
Morrill	3	57	254
Northport	3	99	441
Palermo	9	427	1,900
Searsmont	1	75	334
Searsport	10	1,399	6,226
Stockton Springs	1	25	111
Surry	1	17	75
Swanville	2	15	66
Thorndike	1	75	334
Unity	2	218	970
Winterport	12	399	1,775
	181	13,685	$60,898

Number of active stations/sites: 35

These figures represent the number of RSVP volunteers who live in the above towns in Waldo County and the number of volunteer hours they donated for the fiscal year 1987-88 to non-profit agencies in their area. The dollar figure is based on the current state minimum wage, plus 22% fringe. It is easy to see how communities benefit from this donated time.

PALERMO YOUTH ACTIVITIES, INC.

To The Citizens of Palermo

The Palermo Youth Activities, Inc. will start its eighth year in the spring. The P.Y.A. has paid off about $23,000.00 for the construction of the two ball fields.

The fields were constructed for the youth of Palermo, with the school having first priority, the little leaguer's (boys and girls) second, and then is open to anyone in town that wishes to use it.

We hold meetings the second Tuesday of the month starting each April and ending in October. Everyone is welcome to attend the meetings and there is no fee to join. We are always looking for people who are interested in the youth of Palermo and would like to keep the P.Y.A. going. We welcome new members and ideas.

Our next goal is to establish a maintenance fund to help keep the fields operatable for years to come. We have approximately $2,000.00 in the fund, and hope to have more by year's end. Donations of any amount are welcome and are tax deductable.

The officers and directors would like to take this opportunity to thank everyone who has given their time, money, and/or use of their equipment to make this dream come true. The P.Y.A. operates solely from donations and fundraisers.

The current officers are as follows: President: Lee Jackson; Vice President: Gary Robinson; Secretary: Valerie Files; Treasurer: Robert Potter, Jr.

The current directors are: Dean Willoughby, Ken Priest, Richard Roughgarden, Harry Dean Potter, and there is an opening to be filled in April.

September 9, 1988

Town of Palermo
Board of Selectmen
Palermo, Maine 04354

CODE ENFORCEMENT OFFICERS REPORT 1988

Number	Map	Lot	Applicant	Purpose	Date
88-1	R10	56	Mildred Green	Garage	4-9
-2	D4	89	David & Kathy Fuller	Grading	4-13
-3	D4	14	Chester Hunter	Fill	4-23
-4	D2	35	William Hale	Porch	4-27
-5	R2	19c	Lawrence Adams	Home	5-3
-6	R12	19	Edward Pollard, Sr.	Mobile Home	5-18
-7	R8	41	Gordon Swift, Sr.	Home	5-21
-8	R10	39	Harry Philbrick	Mobile Home	5-23
-9	D4	33	Guy Valerioti	Deck	5-25
-10	R3	2a	Ruby Elliot	Porch	5-26
-11	R2	19b	Mark Williams	Home, Garage	6-1
-12	R8	32b	Diane Wellman	Mobile Home	6-2
-13	R6	26e	Douglas Leeman	Mobile Home	6-5
-14	R11	21	Charles Robertson	Home	6-11
-15	R5	8	Joseph Carey	Renovations	6-15
-16	R8	2b	Glenn McAlpine	Home	6-21
-17	R6	26c	Daryn Dyer	Mobile Home	6-22
-18	R3	8	Thomas Dinsmore	Wood Harvesting	6-23
-19	R5	28	Leslie Babcock	Mobile Home	7-9
-20	R12	19	Edward Pollard, Sr.	Garage	7-13
-21	R6	26d	Douglas Wheeler	Home	7-15
-22	R7	29	Joe Vella	Addition	7-16
-23	R2	31a	Jim Doherty	Garage	7-16
-24	D2	34	Ken Chase	Retaining Wall	7-20
-25	R9	18a	Arthur Monsen, III	Addition	7-27
-26	D4	88	Eddy St. Pierre	Fill	8-1
-27	R12	32a	Charles Hawthorne	Garage, Deck	8-9
-28	R2	19c-1	Richard Harrington	Home, Garage	8-30
-29	R9	50	James Greager	Addition	9-12
-30	R4	41	Dusty Haskell	Barn	9-14
-31	R11	11a	Kelton Glidden	Home	9-15

-32	R5	39a	Darrell Crummett	Home	10-2
-33	R5	43	Lawrence Adams	Wood Harvesting	10-4
-34	D2	42	Michael Dunn	Garage	11-1
-35	D1	1	Jerry Childs	Addition to Garage	11-1
-36	R5	15	Harry Dean Potter	Renovations	11-20
-37	D4	1	Bald Head Inc.	Wood Harvesting	12-15

Respectfully submitted,

Joseph Carey

Code Enforcement Officer

AUDITOR'S REPORT

February 2, 1989

Board of Selectmen
Town of Palermo
Municipal Building
Palermo, Maine 04354

We have audited the general purpose financial statements of the Townof Palermo, State of Maine, as of and for the year ended December 31, 1988, as listed in the index. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted governmental auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town of Palermo, like most Maine towns, does not maintain a record of General Fixed Assets, and accordingly, a Statement of such is not included.

In our opinion, except for the omission of a Statement of General Fixed Assets which results in an incomplete presentation, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Palermo, State of Maine as of December 31, 1988, the results of its operations and the cash flows of its proprietary fund types for the year ended, in conformity with generally accepted accounting principles.

Bryant M. Brown
Bryant M. Brown & Assoc., P.A.

COMBINED BALANCE SHEET – ALL FUNDS
December 31, 1988

	General Fund	Cemetery Trust Funds	TOTALS Memorandum Only 1988	1987
ASSETS				
Cash:				
Checking	260,710.75		260,710.75	183,785.48
Savings		34,345.49	34,345.49	34,063.39
Receivables:				
Uncollected Taxes	22,482.98		22,482.98	25,076.97
Tax Liens	3,074.72		3,074.72	5,746.00
Total Assets	286,268.45	34,395.49	320,613.94	248,671.84
LIABILITIES AND FUND BALANCE				
Liabilities:				
Block Grant Account	188.04		188.04	9,808.18
Cemetery Trust Accounts		34,345.49	34,345.49	34,063.39
* Notes Payable				
Fund Balances:				
Designated for Subsequent Years	192,150.44		192,150.44	129,062.74
Unappropriated	93,929.97		93,929.97	75,737.53
Total Liabilities & Fund Balances	286,268.45	34,345.49	320,613.94	248,671.84

* The Town is contingently liable for a School Note with original amount of $600,000.00 for a term of five years. The total principal and interest is received from the State, the Town acts as a pass through agent and forwards the funds to the Shawmut Bank of Boston.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
GENERAL FUND
For the Year Ended December 31, 1988

Cash Balance December 31, 1987			183,785.48
Cash Fund Increased By:			
Taxes:			
Current Year	290,106.02		
Prior Periods	19,122.02		
Liens, Costs and Interest	9,885.73		
Interest on Delinquent Taxes	552.31		
Excise Taxes	71,549.81	391,215.89	
State Contributions:			
Education Subsidy	415,366.94		
Road Assistance	25,237.50		
Revenue Sharing	26,308.99		
Other State Stipends	9,737.70	476,651.13	
Payroll Taxes Withheld		43,632.24	
Bank Interest		7,005.86	
School Accounts		18,970.52	
Other Departmental		8,921.61	
Total Receipts			946,397.25
Total Available			1,130,182.73
Cash Was Disbursed For:			
Education		626,907.21	
County Tax		26,611.50	
Highway Accounts		101,025.24	
Administration		33,232.17	
Dump		15,000.00	
Payroll Taxes REmitted		43,632.24	
Public Safety		11,664.48	
Other Departmental		11,399.14	869,471.98
Cash Balance December 31, 1988 - Exhibit A			260,710.75

STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS

For the Year Ended December 31, 1988

Balance December 31, 1987		75,737.53
Fund Increased By:		
Departmental Balances Lapsed		44,368.91
Total Available		120,106.44
Fund Reduced by Appropriations For:		
Paving	1,800.00	
Legal Fees	600.00	
Fire Alarm	1,000.00	
Fire House	10,000.00	
Fire Department	1,000.00	
Ambulance	1,660.00	
Roads	5,000.00	
Surveying Town Lines	4,000.00	
Special Town Meeting	1,000.00	
Miscellaneous Debit Adjustments	116.47	26,176.47
Balance December 31, 1988 - Exhibit A		93,929.97

TOWN OF PALERMO, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 1988

	Balance Carried	Appropriations and Transfers	Other Credits	Total Available	Expenditures and Debits	BALANCES Lapsed to Surplus	BALANCES Designated for Subsequent Yrs.
ADMINISTRATION:							
Town Officers		16,000.00		16,000.00	14,815.00	1,185.00	
Town Charges		7,000.00	16,053.54	23,053.54	16,806.85	6,246.69	
Planning Board	631.27		996.00	1,627.27	114.51		1,512.76
Town Office		1,500.00		1,500.00	1,495.81	4.19	
	631.27	24,500.00	17,049.54	42,180.81	33,232.17	7,435.88	1,512.76
PUBLIC SAFETY:							
Palermo Fire Department		1,000.00		1,000.00	1,000.00		
Fire House		10,000.00		10,000.00	8,858.60		1,141.40
Fire Alarm		1,000.00		1,000.00	921.44	78.56	
Forest Fires	303.50			303.50		303.50	
Street Lights		700.00		700.00	560.19	139.81	
Code Enforcement Officer	667.58		98.00	765.58	324.25		441.33
	971.08	12,700.00	98.00	13,769.08	11,664.48	521.87	1,582.73
HUMAN SERVICES:							
Ambulance Service		1,660.00		1,660.00	1,660.00		
Dump Close Out		24,000.00		24,000.00			24,000.00
Mental Health		608.00		608.00	608.00		
Dump		15,000.00		15,000.00	15,000.00		
Welfare	2,222.57			2,222.57	620.28		1,602.29
Palermo Senior Citizens		200.00		200.00	200.00		
Central Maine Area Agency on Aging		368.00		368.00	368.00		
New Hope for Women		200.00		200.00	200.00		
	2,222.57	42,036.00		44,258.57	18,656.28		25,602.29

HIGHWAY ACCOUNTS:							
Roads and Bridges		15,000.00	7,906.65	22,906.65	22,905.66	.99	
Winter Roads - Snow and Sanding		45,000.00		45,000.00	44,779.34	220.66	
Brush Control		2,600.00	49.00	2,649.00	2,649.00		
Grader Account			1,885.74	1,885.74	1,885.64	.10	
Road Improvements		5,000.00		5,000.00	5,000.00		
Paving	3,913.10	15,000.00	4,892.50	23,805.60	23,805.60		
	3,913.10	82,600.00	14,733.89	101,246.99	101,025.24	221.75	
SPECIAL ASSESSMENTS:							
Education	118,557.19	224,060.85	438,501.32	781,119.36	626,907.21		154,212.15
County Tax		26,611.50		26,611.50	26,611.50		
Overlay		9,645.15		9,645.15		9,645.15	
	118,557.19	260,317.50	438,501.32	817,376.01	653,518.71	9,645.15	154,212.15
UNCLASSIFIED:							
Swimming Program		500.00		500.00	414.00	86.00	
Public T.V.		150.00		150.00	150.00		
Humane Society		450.00		450.00	324.00	126.00	
Dog License	173.19		224.00	397.19	122.31		274.88
State Revenue Sharing	2,594.34		26,308.99	28,903.33	24,653.70		4,249.63
Federal Withholding			29,575.21	29,575.21	29,575.21		
Social Security Tax Withheld			5,733.05	5,733.05	5,733.05		
State Withholding Tax			7,726.43	7,726.43	7,726.43		
Abatements							

	Balance Carried	Appropriations and Transfers	Other Credits	Total Available	Expenditures and Debits	BALANCES Lapsed to Surplus	BALANCES Designated for Subsequent Yrs.
					253.55	(253.55)	
Plumbing Permits and Inspections			1,797.00	1,797.00	1,761.00	36.00	
Excise Taxes			71,549.81	71,549.81	45,000.00	26,549.81	
Medicare			597.55	597.55	597.55		
WCCSA Transportation		250.00		250.00	250.00		
Legal Fees		600.00		600.00	600.00		
Surveying Town Lines		4,000.00	284.00	4,284.00	568.00		3,716.00
Paving Town Office Yard		1,800.00		1,800.00	1,800.00		
WCCSA Winterization		86.00		86.00	86.00		
WCCSA Donated Commodities		67.00		67.00	67.00		
WCCSA Home Energy		230.00		230.00	230.00		
Cemeteries - Trust			2,396.96	2,396.96	2,396.96		
Cemeteries - Town		1,000.00		1,000.00			1,000.00
	2,767.53	9,133.00	146,193.00	158,093.53	122,308.76	26,544.26	9,240.51
	129,062.74	431,286.50	616,575.75	1,176,924.99	940,405.64	44,368.91	192,150.44

TOWN OF PALERMO, MAINE
NOTES TO FINANCIAL STATEMENTS
December 31, 1988

SIGNIFICANT ACCOUNTING POLICIES

The Town of Palermo maintains its accounting records on the modified accrual basis. The only items recorded before receipt is the Town Budget. Other items of revenue and expense are recognized as they are received and disbursed.

CONTINGENT LIABILITY

The Town of Palermo is contingently liabled on a school note at the Shawmut Bank with an original amount of $600,000.00, amortized at the rate of $120,000.00 annually for a term of five years. The money to make these payments is received as pass through funds from the State. Town funds are not used.

INTERNAL CONTROL

Any system of internal control is the responsibility of management. The purpose of the system is to provide assurance that management policies are adhered to and that assets are safeguarded. No system can be considered flawless, however, in our opinion the system in Palermo is as adequate as could be reasonably expected with all part-time employees operating independently of each other.

DEFERRED TAX REVENUES

The National Council on Governmental Accounting in interpretation No. 3 requires that Property Tax Revenue be recognized only to the extent that it will be collected within sixty days following the year end. This is not necessarily our opinion. We did not make any adjustment.

COMMENTS

We take this opportunity to express our appreciation for the courtesy and cooperation extended during one visit.

COMPARATIVE SCHEDULE
OF UNCOLLECTED TAXES AND TAX LIENS
For the Year Ended December 31, 1988

	1988		1989	
TAX YEAR	TAXES	LIENS	TAXES	LIENS
1988	22,443.98			
1987	39.00		24,879.47	
1986		3,074.72	119.00	5,746.00
1985			78.50	
TOTALS - Exhibit A	22,482.98	3,074.72	25,076.97	5,746.00

CEMETERY TRUST FUNDS
December 31, 1988

Balance December 31, 1987		34,063.39
Fund Increased By:		
Interest	2,366.06	
New Account	325.00	2,691.06
		36,754.45
Fund Decreased By:		
Service Charges	12.00	
Maintenance	2,396.96	2,408.96
Balance December 31, 1988 - Exhibit A		34,345.49

STATEMENT OF CHARGES
IN LOCAL ROAD ASSISTANCE FUND
For the Year Ended December 31, 1988

Balance December 31, 1987		9,808.18
Fund Increased By:		
State Funds		25,237.50
		35,045.68
Fund Decreased By Appropriations For:		
Roads	10,000.00	
Bushes	2,649.00	
Salt Shed	10,000.00	
Road Improvement	5,000.00	
Paving	4,892.50	
Roads and Bridges	2,316.14	34,857.64
Balance December 31, 1988 - Exhibit A		188.04

TOWN OF PALERMO, MAINE
RECONCILIATION OF CHECKING ACCOUNT
December 31, 1988

Balance per Bank Statement	281,969.99
Add Deposits in Transit	14,257.56
	296,227.55
Less Outstanding Checks	35,613.91
	260,613.64
	97.11
Balance per Check Book	260,710.75

VALUATION - ASSESSMENT - COLLECTION OF TAXES
For the Year Ended December 31, 1988

VALUATION			33,262,000.00
Valuation x Rate of .0094 = Assessment of		312,662.80	
Total Charged to Collector		312,662.80	
Credits and Collections:			
Cash Collections	290,106.02		
Abatements	112.80	290,218.82	
Uncollected 1988 Taxes		22,443.98	
Requirements:			
Education	224,060.85		
Municipal Appropriations	82,709.00		
County Tax	26,611.50		
Overlay	9,645.15	343,026.50	
Less Allowable Deductions:			
State Revenue Sharing	24,653.70		
Education Block Grant	5,710.00	30,363.70	
Net Assessment - As Above		312,662.80	

8/9/2010
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